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CUMULATIVE SUPPLEMENT
TO
MISSISSIPPI CODE
1972 ANNOTATED

Issued September, 2012

**CONTAINING PERMANENT PUBLIC STATUTES OF MISSISSIPPI
ENACTED THROUGH THE 2012 REGULAR SESSION
OF THE LEGISLATURE**

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User's Guide

In order to assist both the legal profession and the layman in obtaining the maximum benefit from the Mississippi Code of 1972 Annotated, a User's Guide has been included in the main volume. This guide contains comments and information on the many features found within the Code intended to increase the usefulness of the Code to the user.

PUBLISHER'S FOREWORD

Statutes

The 2012 Supplement to the Mississippi Code of 1972 Annotated reflects the statute law of Mississippi as amended by the Mississippi Legislature through the end of the 2012 Regular Session.

Annotations

Case annotations are included based on decisions of the State and federal courts in cases arising in Mississippi. Annotations to collateral research references are also included.

To better serve our customers by making our annotations more current, LexisNexis has changed the sources that are read to create annotations for this publication. Rather than waiting for cases to appear in printed reporters, we now read court decisions as they are released by the courts. A consequence of this more current reading of cases, as they are posted online on LexisNexis, is that the most recent cases annotated may not yet have print reporter citations. These will be provided, as they become available, through later publications.

This publication contains annotations taken from decisions of the Mississippi Supreme Court and the Court of Appeals and decisions of the appropriate federal courts. These cases will be printed in the following reporters:

- Southern Reporter, 3rd Series
- United States Supreme Court Reports
- Supreme Court Reporter
- United States Supreme Court Reports, Lawyers' Edition, 2nd Series
- Federal Reporter, 3rd Series
- Federal Supplement, 2nd Series
- Federal Rules Decisions
- Bankruptcy Reporter

Additionally, annotations have been taken from the following sources:

- American Law Reports, 6th Series
- American Law Reports, Federal Series
- Mississippi College Law Review
- Mississippi Law Journal

Finally, published opinions of the Attorney General and opinions of the Ethics Commission have been examined for annotations.

Amendment Notes

Amendment notes detail how the new legislation affects existing sections.

Editor's Notes

Editor's notes summarize subject matter and legislative history of repealed sections, provide information as to portions of legislative acts that have not been codified, or explain other pertinent information.

PUBLISHER'S FOREWORD

Joint Legislative Committee Notes

Joint Legislative Committee notes explain codification decisions and corrections of Code errors made by the Mississippi Joint Legislative Committee on Compilation, Revision, and Publication of Legislation.

Tables

The Statutory Tables volume adds tables showing disposition of legislative acts through the 2012 Regular Session.

Index

The comprehensive Index to the Mississippi Code of 1972 Annotated is replaced annually, and we welcome customer suggestions. The foreword to the Index explains our indexing principles, suggests guidelines for successful index research, and provides methods for contacting indexers.

Acknowledgements

The publisher wishes to acknowledge the cooperation and assistance rendered by the Mississippi Joint Legislative Committee on Compilation, Revision, and Publication of Legislation, as well as the offices of the Attorney General and Secretary of State, in the preparation of this supplement.

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September 2012

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SCHEDULE OF NEW SECTIONS

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27-7-22.36. Job tax credit for enterprises owning or operating an upholstered household furniture manufacturing facility for each full-time employee employed in new cut and sew job [Repealed effective January 1, 2016].
27-7-47. Free online income tax preparation and filing services for certain taxpayers.

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MISSISSIPPI CODE 1972

ANNOTATED

VOLUME EIGHT

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CHAPTER 1

Assessors and County Tax Collectors

Mississippi Tax Collectors Education and Certification Program	27-1-51
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MISSISSIPPI TAX COLLECTORS EDUCATION AND CERTIFICATION PROGRAM

SEC.	
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§ 27-1-51. Mississippi Tax Collectors Education and Certification Program; levels of certification; reimbursement of certain expenses for attending certified collection school.

(1)(a) The Office of the State Auditor shall establish and implement a Mississippi Tax Collectors Education and Certification Program under which county tax collectors and assessor-tax collectors and their deputies may attain certification as a tax collector or assessor-tax collector of state, county or municipal revenue. The Education and Certification Board, created under Section 27-1-53, in cooperation with the Center for Governmental Training and Technology within the Mississippi State University Extension Service, shall administer and conduct the education and training programs and examinations as may be appropriate for those persons to attain the certification, as directed by the Office of the State Auditor through its rules and regulations for the efficient administration of the programs and examinations authorized under Sections 27-1-51 through 27-1-69. There shall be three (3) levels of certification: Collector of Revenue I (CR 1), Collector of Revenue II (CR 2), and the Mississippi Collector of Revenue (MCR).

(b) Counties having not more than fifteen thousand (15,000) parcels of real property shall have a minimum of two (2) Collectors of Revenue I (CR 1), and counties having more than fifteen thousand (15,000) parcels of real property shall have a minimum of three (3) Collectors of Revenue I (CR 1).

(2)(a) In any year in which a county tax collector or assessor-tax collector takes office for the first time, the Office of the State Auditor shall require training sessions to be conducted in accordance with rules and regulations adopted by the office for these new officials. These sessions shall be held at sufficiently convenient locations throughout the state and at times that are sufficient to provide each county tax collector and assessor-tax collector with an opportunity to attend the training.

(b) To ensure that all newly elected or appointed tax collectors and assessor-tax collectors have an opportunity to attend the training sessions required by this section, the Office of the State Auditor shall require the training sessions to be conducted in each congressional district within the state.

(3) When any tax collector, assessor-tax collector, or the deputy thereof, travels outside of his county to attend a certified collection school approved by the Office of the State Auditor, that person shall receive a reimbursement of expenses for the travel at the same rate for mileage, food and lodging as allowed under Section 25-3-41. However, mileage shall not be authorized when the travel occurs by use of a motor vehicle owned by the county. All expenses reimbursed for attending a certified collection school shall be charged against the approved budget of the county tax collector or assessor-tax collector.

(4) The Office of the State Auditor shall have plenary authority to prescribe forms and to promulgate rules and regulations necessary to implement the provisions of Sections 27-1-51 through 27-1-69.

(5) The county tax collector or assessor-tax collector shall select a candidate from among his deputies to attend the certification program described in Sections 27-1-51 through 27-1-69.

SOURCES: Laws, 2010, ch. 434, § 1; Laws, 2011, ch. 383, § 1, eff from and after passage (approved Mar. 14, 2011.)

Editor's Note — Laws of 2010, ch. 434, § 12, provides:

"SECTION 12. This act shall take effect and be in force from and after the date it is effectuated under Section 5 of the Voting Rights Act of 1965, as amended and extended, or October 1, 2010, whichever occurs later."

By letter dated July 15, 2010, the United States Attorney General interposed no objection under Section 5 of the Voting Rights Act of 1965, as amended and extended, to the addition of this section by Laws of 2010, ch. 434.

Amendment Notes — The 2011 amendment deleted "such travel shall be approved in advance by the board of supervisors of that county on its minutes. If approved" following "Office of the State Auditor" at the end of the first sentence in (3) and added the last sentence.

§ 27-1-53. Education and Certification Board created; board to administer and conduct education and training programs and examinations and set minimum requirements for obtaining certification; composition of board.

A seven-member Education and Certification Board is created to administer and conduct the education and training programs and examinations under the Mississippi Tax Collectors Education and Certification Program. The Education and Certification Board shall set the minimum requirements for obtaining certification of each level of certification. The board shall consist of the following members:

- (a) The President of the Mississippi Assessors and Collectors Association, who shall serve on the board during his term as president;
- (b) The State Auditor, or his designee;
- (c) One (1) member to be appointed by the State Auditor;
- (d) One (1) member appointed by the President of the Mississippi Assessors and Collectors Association;
- (e) One (1) member representing the Center for Governmental Training and Technology; and
- (f) Two (2) members appointed by the Commissioner of Revenue.

SOURCES: Laws, 2010, ch. 434, § 2, eff October 1, 2010.

Editor's Note — Laws of 2010, ch. 434, § 12, provides:

"SECTION 12. This act shall take effect and be in force from and after the date it is effectuated under Section 5 of the Voting Rights Act of 1965, as amended and extended, or October 1, 2010, whichever occurs later."

By letter dated July 15, 2010, the United States Attorney General interposed no objection under Section 5 of the Voting Rights Act of 1965, as amended and extended, to the addition of this section by Laws of 2010, ch. 434.

This section is set out to correct an error in the 2010 Replacement Volume.

§ 27-1-55. Frequency and location of certification courses.

(1) As required in the rules and regulations adopted by the Office of the State Auditor, the Education and Certification Board, in cooperation with the Center for Governmental Training and Technology within the Mississippi State University Extension Service, shall conduct the continuing education sessions for tax collectors, assessor-tax collectors and their deputies on an annual basis. These sessions shall be held at sufficiently convenient locations throughout the state.

(2) Sessions shall be offered a number of times that are sufficient to provide each Collector of Revenue I assessor and Collector of Revenue II assessor with an opportunity to attend continuing education sessions every two (2) years to maintain certification for each level.

SOURCES: Laws, 2010, ch. 434, § 3, eff October 1, 2010.

Editor's Note — Laws of 2010, ch. 434, § 12, provides:

“SECTION 12. This act shall take effect and be in force from and after the date it is effectuated under Section 5 of the Voting Rights Act of 1965, as amended and extended, or October 1, 2010, whichever occurs later.”

By letter dated July 15, 2010, the United States Attorney General interposed no objection under Section 5 of the Voting Rights Act of 1965, as amended and extended, to the addition of this section by Laws of 2010, ch. 434.

This section was set out to correct an error in the 2010 Replacement Volume.

§ 27-1-57. Board to conduct examination and certification program for collector of Revenue I and II certifications and administer program for Mississippi Collector of Revenue certification.

(1) The Education and Certification Board shall conduct a tax collector and assessor-tax collector examination and certification program for Collector of Revenue I and Collector of Revenue II certifications, and administer a program for Mississippi Collector of Revenue tax collector and assessor-tax collector certification.

(2) At the direction of the Office of the State Auditor, the board shall design and implement the programs in a manner that maximizes the number of certified county tax collectors and assessor-tax collectors involved in the tax collection process.

SOURCES: Laws, 2010, ch. 434, § 4, eff October 1, 2010.

Editor's Note — Laws of 2010, ch. 434, § 12, provides:

“SECTION 12. This act shall take effect and be in force from and after the date it is effectuated under Section 5 of the Voting Rights Act of 1965, as amended and extended, or October 1, 2010, whichever occurs later.”

By letter dated July 15, 2010, the United States Attorney General interposed no objection under Section 5 of the Voting Rights Act of 1965, as amended and extended, to the addition of this section by Laws of 2010, ch. 434.

This section was set out to correct an error in the 2010 Replacement Volume.

§ 27-1-59. Collector of Revenue I and Collector of Revenue II examinations; subjects covered in examinations.

The Education and Certification Board, in cooperation with the Center for Governmental Training and Technology within the Mississippi State University Extension Service, shall design two (2) tax collector and assessor-tax collector examinations, to be called "Collector of Revenue I" and "Collector of Revenue II." All citizens of Mississippi are eligible to apply for and to be examined under "Collector of Revenue I" and "Collector of Revenue II" examinations, subject only to the resources and limitations of the board in conducting the examinations. Both examinations shall cover the subjects of real estate appraising, accounting, property tax law and collection procedures. Successful performance on the Collector of Revenue I examination requires the minimum knowledge needed for effective performance as a county tax collector or assessor-tax collector. Success on the Collector of Revenue II examination requires substantial knowledge of the subjects covered in the examination.

SOURCES: Laws, 2010, ch. 434, § 5, eff October 1, 2010.

Editor's Note — Laws of 2010, ch. 434, § 12, provides:

"SECTION 12. This act shall take effect and be in force from and after the date it is effectuated under Section 5 of the Voting Rights Act of 1965, as amended and extended, or October 1, 2010, whichever occurs later."

By letter dated July 15, 2010, the United States Attorney General interposed no objection under Section 5 of the Voting Rights Act of 1965, as amended and extended, to the addition of this section by Laws of 2010, ch. 434.

This section was set out to correct an error in the 2010 Replacement Volume.

§ 27-1-61. Frequency, location and design of examinations.

(1) Examinations shall be held each year at the times prescribed by the Education and Certification Board in Jackson, Mississippi, and at not less than four (4) other convenient locations chosen by the board.

(2) The Education and Certification Board may not limit the number of individuals who take the examination and shall provide an opportunity for all enrollees at each session to take the examination at that session.

(3) The Education and Certification Board shall:

(a) Give both the Collector of Revenue I examination and the Collector of Revenue II examination in a format prescribed by the board; and

(b) Design both examinations to approximate the work that a county tax collector or assessor-tax collector is required to perform, including the use of appropriate computer applications.

SOURCES: Laws, 2010, ch. 434, § 6, eff October 1, 2010.

Editor's Note — Laws of 2010, ch. 434, § 12, provides:

"SECTION 12. This act shall take effect and be in force from and after the date it is effectuated under Section 5 of the Voting Rights Act of 1965, as amended and extended, or October 1, 2010, whichever occurs later."

By letter dated July 15, 2010, the United States Attorney General interposed no objection under Section 5 of the Voting Rights Act of 1965, as amended and extended, to the addition of this section by Laws of 2010, ch. 434.

This section was set out to correct an error in the 2010 Replacement Volume.

§ 27-1-63. Board to design curriculum for tax collector and assessor-tax collector certification candidates.

The Education and Certification Board shall design a curriculum for Mississippi Collector of Revenue county tax collector and assessor-tax collector certification candidates that:

(a) Consists of tested courses offered by nationally recognized assessing organizations; and

(b) Requires superior knowledge of assessment administration and property valuation concepts.

SOURCES: Laws, 2010, ch. 434, § 7, eff October 1, 2010.

Editor's Note — Laws of 2010, ch. 434, § 12, provides:

“SECTION 12. This act shall take effect and be in force from and after the date it is effectuated under Section 5 of the Voting Rights Act of 1965, as amended and extended, or October 1, 2010, whichever occurs later.”

By letter dated July 15, 2010, the United States Attorney General interposed no objection under Section 5 of the Voting Rights Act of 1965, as amended and extended, to the addition of this section by Laws of 2010, ch. 434.

This section was set out to correct an error in the 2010 Replacement Volume.

§ 27-1-65. Eligibility to apply for and take examinations.

Any county tax collector, assessor-tax collector, or the deputy thereof, may apply for and take the Collector of Revenue I examination. Any person who is successful on the Collector of Revenue I examination may apply for and take the Collector of Revenue II examination. Any person who is successful on the Collector of Revenue II examination may apply for Mississippi Collector of Revenue certification.

SOURCES: Laws, 2010, ch. 434, § 8, eff October 1, 2010.

Editor's Note — Laws of 2010, ch. 434, § 12, provides:

“SECTION 12. This act shall take effect and be in force from and after the date it is effectuated under Section 5 of the Voting Rights Act of 1965, as amended and extended, or October 1, 2010, whichever occurs later.”

By letter dated July 15, 2010, the United States Attorney General interposed no objection under Section 5 of the Voting Rights Act of 1965, as amended and extended, to the addition of this section by Laws of 2010, ch. 434.

This section was set out to correct an error in the 2010 Replacement Volume.

§ 27-1-67. Certification as Collector of Revenue I, Collector of Revenue II or Mississippi Collector of Revenue; revocation of certificate; notice and hearing.

(1) The Education and Certification Board shall certify all persons who successfully complete a certification program under Sections 27-1-51 through 27-1-69 and shall furnish each successful certification applicant with a certificate that prominently displays the person's name and the fact that the person is a certified Mississippi county tax collector or assessor-tax collector with the designation as a Collector of Revenue I, Collector of Revenue II or Mississippi Collector of Revenue.

(2) The Education and Certification Board shall revoke the certification of an individual if the board reasonably determines that the individual committed fraud or misrepresentation with respect to:

(a) The preparation, administration or taking of the examination for Collector of Revenue I or Collector of Revenue II certification; or

(b) Completion of the curriculum for Mississippi Collector of Revenue certification.

(3) The Education and Certification Board shall give notice and hold a hearing to consider all of the evidence about the fraud or misrepresentation before deciding whether to revoke an individual's certification.

SOURCES: Laws, 2010, ch. 434, § 9, eff October 1, 2010.

Editor's Note — Laws of 2010, ch. 434, § 12, provides:

"SECTION 12. This act shall take effect and be in force from and after the date it is effectuated under Section 5 of the Voting Rights Act of 1965, as amended and extended, or October 1, 2010, whichever occurs later."

By letter dated July 15, 2010, the United States Attorney General interposed no objection under Section 5 of the Voting Rights Act of 1965, as amended and extended, to the addition of this section by Laws of 2010, ch. 434.

This section was set out to correct an error in the 2010 Replacement Volume.

§ 27-1-69. Collection by Center for Governmental Training and Technology of fees for examinations and certifications; use of funds.

The Education and Certification Board shall establish a fair and reasonable fee for the examinations and certifications of county tax collectors, assessor-tax collectors and their deputies authorized under Sections 27-1-51 through 27-1-69. Such fee shall be collected by the Center for Governmental Training and Technology within the Mississippi State University Extension Service and used for:

(a) Testing and training of county tax collectors, assessor-tax collectors and their deputies; and

(b) Administration of the Mississippi Collector of Revenue Certification Program and the design of its curriculum under Sections 27-1-57 and 27-1-63.

SOURCES: Laws, 2010, ch. 434, § 10; Laws, 2011, ch. 383, § 2, eff from and after passage (approved Mar. 14, 2011.)

Editor's Note — Laws of 2010, ch. 434, § 12, provides:

“SECTION 12. This act shall take effect and be in force from and after the date it is effectuated under Section 5 of the Voting Rights Act of 1965, as amended and extended, or October 1, 2010, whichever occurs later.”

By letter dated July 15, 2010, the United States Attorney General interposed no objection under Section 5 of the Voting Rights Act of 1965, as amended and extended, to the addition of this section by Laws of 2010, ch. 434.

Amendment Notes — The 2011 amendment rewrote the section.

CHAPTER 3

Department of Revenue

SEC.

27-3-14. Repealed.

27-3-83. Regulation of manner and method of filing of tax returns and other tax documents and information submitted to Department of Revenue; electronic filing mandate for certain taxpayers; exception; alternative forms of signature; effect of electronic or paper reproduction of form or document; penalties for violations of regulations; signing document filed with department is swearing under oath that all information provided is true and correct; release of information to authorized individuals.

§ 27-3-14. Repealed.

Repealed by Laws of 1992, ch. 496, § 25, eff from and after July 1, 1992. [Laws, 1981, ch. 366, § 10, eff from and after November 1, 1981].

Editor's Note — Former § 27-3-14 provided for a training course for employees enforcing weight laws and motor vehicle privilege tax laws. Similar provisions can now be found in § 65-1-44.

This section is being set out to make a correction to the 2010 Replacement Volume 8.

§ 27-3-75. Repealed.

Editor's Note — This section is being set out to correct an error in the 2010 Replacement Volume. Substituted “effective from and after July 1, 2010” for “effective fom and after July 1, 2010.”

§ 27-3-83. Regulation of manner and method of filing of tax returns and other tax documents and information submitted to Department of Revenue; electronic filing mandate for certain taxpayers; exception; alternative forms of signature; effect of electronic or paper reproduction of form or document; penalties for violations of regulations; signing document filed with department is swearing under oath that all information provided is true and correct; release of information to authorized individuals.

(1) The Commissioner of Revenue may specify by rule or regulation the manner and method, either manually or electronically, by which tax returns, supporting schedules, information returns, applications for permits, licenses or titles, powers of attorney, review board appeal petitions, and other documents and information may be filed with the Department of Revenue. The commissioner may require certain taxpayers to submit any or all tax returns, schedules or other documents and information electronically; however, the commissioner shall not require the submission of returns, schedules or other documents and information electronically by taxpayers that do not have the capability to make the submissions electronically.

(2) The Commissioner of Revenue may specify by rule or regulation alternative forms of electronic signature that may be allowed or required on tax returns and other documents. Such an electronic signature shall have the same legal effect as that of a manual signature.

(3) An electronic or paper reproduction of a form or document, or the reproduction of the information placed on computer storage devices by electronic means, shall be deemed to be an original of the form or document for all purposes and is admissible in evidence without further foundation in all courts and administrative hearings if the following certification by the Commissioner of Revenue, along with his official seal, is affixed to the reproduction:

The Commissioner of Revenue, official custodian of all records of the Department of Revenue, hereby certifies this document is a true reproduction of the information contained in the official records of this agency.

(4) If a person fails to comply with the rules and regulations promulgated by the commissioner under the provisions of subsection (1) or (2) of this section; fails to comply with any electronic filing mandate; fails to complete any return, supporting schedule, information return or other document or fails to remit any required schedule or additional information, the commissioner may impose a penalty of Twenty-five Dollars (\$25.00) for the first instance of noncompliance and Five Hundred Dollars (\$500.00) for each additional instance of noncompliance. Any penalty imposed under this section shall be collected in the same manner as that set forth for the collection of penalties under the Mississippi Sales Tax Law, being Section 27-65-1 et seq.

(5) By manually signing or affixing an electronic signature to a document that may be filed with the department, the person signing the document or affixing the electronic signature to the document is swearing under oath that

all information contained in the document is true and correct and that he or she has the same authority to sign the document or affix the electronic signature to the document as the person filing the document or as the duly authorized representative of the person or entity for whom the document is being filed. Should the person signing or affixing an electronic signature to a document filed with the Department of Revenue knowingly submit information in the document that is false or sign or affix an electronic signature to the document on the behalf of another person or entity without the authority to do so, he or she shall be guilty of perjury and, upon conviction, shall be punished by imprisonment in the State Penitentiary for a term not exceeding ten (10) years.

(6) Notwithstanding the confidentiality of the information and documents in its possession, the Department of Revenue may release any information or a copy of any document in its possession and custody to any person designated to receive the information or document in a power of attorney or other document authorizing the release of the information or document which has been properly executed by the person or the duly authorized representative of the entity to whom the information or document pertains and where the authorization has not expired, been revoked, cancelled or otherwise rendered ineffective by death or other circumstances. The Department of Revenue may require the prepayment of the cost of the production of such information or records. The Department of Revenue retains the right to deny the release of information and documents for good cause, including, but not limited to, interference with its operation or with an ongoing tax, criminal, permit or regulatory investigation or prosecution, and the possible violation of any federal law, state law or exchange agreement with the Internal Revenue Service, other federal agency, another state agency or the revenue department of another state.

SOURCES: Laws, 1995, ch. 365, § 1; Laws, 2009, ch. 492, § 40; Laws, 2010, ch. 323, § 2; Laws, 2012, ch. 566, § 1, eff from and after July 1, 2012.

Editor's Note — Laws of 2012, ch. 566, § 10, provide:

“SECTION 10. Sections 8 and 9 of this act shall take effect and be in force from and after its passage, and the remaining sections of this act shall take effect and be in force from and after July 1, 2012.”

Amendment Notes — The 2012 amendment rewrote (1) and (2); added (5) and (6); and made a minor stylistic change.

CHAPTER 5

Motor Vehicle Comptroller

INSPECTION STATIONS

§ 27-5-71. Definition of inspection station.

RESEARCH REFERENCES

ALR. Authority of Public Official, Not Entail Traffic Stops, To Effectuate Whose Duties or Functions Generally Do Traffic Stop of Vehicle. 18 A.L.R.6th 519.

§ 27-5-75. Duties of employees; uniforms; bearing of arms; mandatory retirement.

RESEARCH REFERENCES

ALR. Authority of Public Official, Not Entail Traffic Stops, To Effectuate Whose Duties or Functions Generally Do Traffic Stop of Vehicle. 18 A.L.R.6th 519.

APPORTIONMENT OF TAXES

§ 27-5-101. Apportionment of tax by the State Tax Commission.

ATTORNEY GENERAL OPINIONS

Alleged violations of the countywide system of road administration, codified at Miss. Code Ann. §§ 19-2-1 et seq., should be filed with the State Auditor, who has the duty to enforce the provisions of the county unit system by issuing certificates of noncompliance. Brooks, March 2, 2007, A.G. Op. #07-00093, 2007 Miss. AG LEXIS 87.

CHAPTER 7

Income Tax and Withholding

Article 1.	Income Tax	27-7-1
Article 3.	Withholding of Tax	27-7-301

ARTICLE 1.

INCOME TAX.

SEC.	
27-7-9.	Gain or loss on disposition of property.
27-7-17.	Deductions allowed.
27-7-22.3.	Credit for employees who pay job assessment fee; credit against state income taxes for authorized companies [Repealed effective October 1, 2015].

- 27-7-22.5. Income tax credit for manufacturers, distributors and wholesale or retail merchants for ad valorem taxes paid on commodities, raw materials, works-in-process, goods, wares and merchandise held for resale.
- 27-7-22.23. Income tax credit for utilization of port facilities at state, county and municipal ports for import of cargo.
- 27-7-22.24. Mississippi Development Authority to report annually on the impact of the income tax credit granted in § 27-7-22.23.
- 27-7-22.25. Income tax credit for utilization of airport facilities at public airports for export or import of cargo [Repealed effective July 1, 2016].
- 27-7-22.31. Income tax credit for certain costs and expenses in rehabilitating eligible property certified as a historic structure or structure in a certified historic district; applicability of section.
- 27-7-22.32. Income tax credit for certain qualified adoption expenses.
- 27-7-22.36. Job tax credit for enterprises owning or operating an upholstered household furniture manufacturing facility for each full-time employee employed in new cut and sew job [Repealed effective January 1, 2016].
- 27-7-47. Free online income tax preparation and filing services for certain taxpayers.

§ 27-7-9. Gain or loss on disposition of property.

(a) Except as provided in Sections 27-7-95 through 27-7-103, determination of amount of gain or loss.

(1) **Computation of gain or loss.** — The gain from the sale or other disposition of property shall be the excess of the amount realized therefrom over the adjusted basis provided in subsection (c) for determining gain, and the loss shall be the excess of the adjusted basis provided in subsection (c) for determining loss over the amount realized.

(2) **Amount realized.** — The amount realized from the sale or other disposition of property shall be the sum of any money received plus the fair market value of the property (other than money) received.

(3) **Installment sales.** — Nothing in this section shall be construed to prevent (in the case of property sold under contract providing for payment in installments) the taxation of that portion of any installment payment representing gain or profit in the year in which such payment is received.

(b) **Recognition of gain or loss.** — Except as otherwise provided in this section, on the sale or exchange of property the entire amount of the gain or loss, determined under subsection (a), shall be recognized.

(c) **Adjusted basis for determining gain or loss.** —

(1) **In general.** — The adjusted basis for determining the gain or loss from the sale or other disposition of property, whenever acquired, shall be the basis determined under subsection (d) adjusted as provided in subsection (e).

(2) **Bargain sale to a charitable organization.** — If a deduction is allowed under Section 27-7-17 (relating to charitable contributions) by reason of a sale, then the adjusted basis for determining the gain from such sale shall be that portion of the adjusted basis which bears the same ratio to the adjusted basis as the amount realized bears to the fair market value of the property.

(d) **Basis of property.** —

(1) **Property acquired after March 16, 1912.** — The basis for ascertaining the gain derived or the loss sustained from the sale or other disposition of property, real, personal or mixed, shall be, in the case of property acquired after March 16, 1912, the cost of such property, except as otherwise provided in this subsection.

(2) **Inventory property.** — If the property should have been included in the last inventory, the basis shall be the last inventory value thereof.

(3) **Property acquired by gift.** — In the case of property acquired by gift after January 1, 1936, the basis shall be the same as that which it would have in the hands of the donor or the last preceding owner by whom it was not acquired by gift. If the facts necessary to determine such basis are unknown to the donee, the commissioner shall, if possible, obtain such facts from such donor, or last preceding owner, or any other person cognizant thereof. If the commissioner finds it impossible to obtain such facts, the commissioner shall establish a basis for the property from the best information available. In the case of property acquired by gift on or before January 1, 1936, the basis for ascertaining gain or loss from the sale or other disposition thereof shall be the fair market price or value of such property at the time of acquisition.

(4) **Property acquired by bequests, devises and inheritance.** — If personal property was acquired by specific bequest, or if real property was acquired by general or specific devise or by intestacy, the basis shall be the fair market value of the property at the time of the death of the decedent. If the property was acquired by the decedent's estate from the decedent, the basis in the hands of the estate shall be the fair market value of the property at the time of the death of the decedent. In all other cases, if the property was acquired either by will or by intestacy, the basis shall be the fair market value of the property at the time of the distribution to the taxpayer. In the case of property transferred in trust to pay the income for life to or upon the order or direction of the grantor, with the right reserved to the grantor at all times prior to his death to revoke the trust, the basis of such property in the hands of the persons entitled under the terms of the trust instrument to the property after the grantor's death shall, after such death, be the same as if the trust instrument had been a will executed on the day of the grantor's death.

(5) **Property acquired by a transfer in trust.** — If the property was acquired by a transfer in trust (other than by a transfer in trust by a bequest or devise), the basis shall be the same as it would be in the hands of the grantor, increased in the amount of gain, or decreased in the amount of loss, recognized to the grantor upon such transfer under this section.

(6) **Property acquired in tax-free exchanges.** — If the property was acquired upon an exchange described in subsection (f), the basis shall be the same as in the case of the property exchanged, decreased in the amount of any money received by the taxpayer and increased in the amount of gain or decreased in the amount of loss to the taxpayer that was recognized upon

such exchange by the terms of this act. If the property so acquired consisted in part of the type of property permitted by subsection (f) to be received without recognition of gain or loss, and in part of other property, the basis provided in this subsection shall be allocated between the properties (other than money) received, and for the purpose of the allocation there shall be assigned to such other property an amount equivalent to its fair market value at the date of the exchange.

(7) **Property acquired in tax-free distribution.** — If the property consists of stock or securities distributed to a taxpayer in connection with a transaction described in subsection (f), the basis in the case of the stock in respect of which the distribution was made shall be apportioned, under rules and regulations prescribed by the commissioner, between such stock and the stock or securities distributed.

(8) **Property acquired in involuntary conversions.** — If the property was acquired as the result of a compulsory or involuntary conversion described in subsection (f), the basis shall be the same as in the case of property so converted, decreased in the amount of any money received by the taxpayer which was not expended in accordance with the provisions of said subsection determining the taxable status of the gain or loss upon such conversion, and increased in the amount of gain or decreased in the amount of loss to the taxpayer recognized upon such conversion.

(9) **Property acquired in wash sales.** — If substantially identical property was acquired in place of stock or securities which were sold or disposed of and in respect of which loss was not allowed as a deduction under Section 27-7-17(d), the basis in the case of property so acquired shall be the basis in the case of the stock or securities so sold or disposed of, except that, if the repurchase price was in excess of the sales price, such basis shall be increased in the amount of the difference, or if the repurchase price was less than the sales price, such basis shall be decreased in the amount of the difference.

(10) **Property acquired before March 16, 1912.** — The basis for determining the gain or loss from the sale or other disposition of property acquired before March 16, 1912, shall be:

(A) The cost of such property (or in the case of such property as is described in subsection (d)(2) or (4) of this section the basis as therein provided, or in the case of property acquired by gift or transfer in trust, the fair market value of such property at the time of such acquisition); or

(B) The fair market value of such property as of March 16, 1912, whichever is greater.

In determining the fair market value of stock in a corporation as of March 16, 1912, due regard shall be given to the fair market value of the assets of the corporation as of that date.

(e) **Adjustments to basis.** —

(1) **In general.** — In computing the amount of gain or loss from the sale or other disposition of property, proper adjustment shall be made for any expenditure, receipt, loss or other item, properly chargeable to capital

account since the basis date. The cost or other basis of the property shall also be diminished by the amount of the deductions for exhaustion, wear and tear, obsolescence, amortization and depletion, which have since the acquisition of the property been allowable in respect of such property whether or not such deductions were claimed by the taxpayer or formerly allowed. In the case of stock, the basis shall be diminished by the amount of distributions previously made in respect to such stock, to the extent provided under this section.

(2) **Substituted basis.** — Whenever it appears that the basis of the property in the hands of a taxpayer is a substituted basis, then the adjustments provided in subsection (e)(1) shall be made after first making in respect of such substituted basis proper adjustments of a similar nature in respect of the period during which the property was held by the transferor, donor or grantor, or during which the other property was held by the person for whom the basis is to be determined. The term “substituted basis” as used in this subsection means a basis determined under any provision of this section or under any corresponding provision of a prior Income Tax Law, providing that the basis shall be determined by reference to the basis in the hands of a transferor, donor or grantor, or, by reference to other property held at any time by the person for whom the basis is to be determined.

(f) **Recognition of gain or loss — exceptions.** —

(1) **Exchange solely in kind.** —

(A) **Property held for productive use or investment.** — No gain or loss shall be recognized if property held for productive use in trade or business or for investment (not including stock in trade or other property held primarily for sale, nor stocks, bonds, notes, choses in action, certificates of trust or beneficial interest, or other securities or evidence of indebtedness or interest) is exchanged solely for property of a like kind to be held either for productive use in trade or business or for investment. In addition, no gain or loss shall be recognized on any exchange of property if no gain or loss is recognized with regard to such exchange under Section 1031 of the Internal Revenue Code.

(B) **Stock for stock in same corporation.** — No gain or loss shall be recognized if common stock in a corporation is exchanged solely for common stock in the same corporation, or if preferred stock in a corporation is exchanged solely for preferred stock in the same corporation.

(C) **Transfers to corporation controlled by transferor.** — No gain or loss shall be recognized if property is transferred to a corporation by one or more persons solely in exchange for stock or securities in such corporation, and if immediately after the exchange such person or persons are in control of the corporation; but in the case of an exchange by two (2) or more persons, this subsection shall apply only if the amount of the stock and securities received by each is substantially in proportion to his interest in the property prior to the exchange.

(D) **Stock for stock on reorganization.** — No gain or loss shall be recognized if stock or securities in a corporation, a party to a reorganiza-

tion, are, in pursuance of the plan of reorganization, exchanged solely for stock or securities in such corporation or in another corporation, a party to a reorganization.

(2) **Gain from exchanges not solely in kind.** — If an exchange would be within the provisions of subsection (f)(1) of this section, if it were not for the fact that the property received in exchange consists not only of property permitted by subsection (f)(1) to be received without the recognition of gain, but also of other property or money, then the gain, if any, to the recipient shall be recognized, but in an amount not in excess of the sum of such money and the fair market value of such other property so received.

(3) **Loss from exchanges not solely in kind.** — If an exchange would be within the provisions of subsection (f)(1) of this section, if it were not for the fact that the property received in exchange consists not only of property permitted by subsection (f)(1) to be received without the recognition of gain or loss but also of other property or money, then no loss from the exchange shall be recognized.

(4) **Distribution of stock on reorganization.** — If in pursuance of a plan of reorganization, there is distributed to a shareholder in a corporation, a party to the reorganization, stock or securities in such corporation or in another corporation, a party to the reorganization, without the surrender by such shareholder of stock or securities in such corporation, no gain to the distributee from the receipt of such stock or securities shall be recognized.

(5) **Distribution with effect of taxable dividend.** — If a distribution made in pursuance of a plan of reorganization is within the provisions of subsection (f)(4) of this section, but has the effect of the distribution of a taxable dividend, then there shall be taxed as a dividend to each distributee such an amount of the gain recognized under subsection (f)(2) as is not in excess of his ratable share of the undistributed earnings and profits of the corporation. The remainder, if any, of the gain recognized under subsection (f)(2) shall be taxed as a gain from the exchange of property.

(6) **Involuntary conversions.** — If property, as a result of its destruction in whole or in part, theft, seizure or requisition or condemnation, or threat or imminence thereof, is compulsorily or involuntarily converted:

(A) Into property similar or related in service or use to the property so converted, no gain shall be recognized, but loss shall be recognized;

(B) Into money, no gain shall be recognized if such money is expended, within a period ending two (2) years after the close of the first taxable year in which any part of the gain upon the conversion is realized, in the acquisition of other property similar or related in service or use to the property so converted, or in the acquisition of control of a corporation owning such other property, or in the establishment of a replacement fund, but loss shall be recognized. Such two-year period shall be extended to five (5) years with respect to property in the Hurricane Katrina disaster area, as defined in the Katrina Emergency Tax Relief Act of 2005, which is compulsorily or involuntarily converted on or after August 29, 2005, by reason of Hurricane Katrina, but only if substantially all of the use of the

replacement property is in such area. If any part of the money is not so expended, the gain shall be recognized to the extent of the money which is not so expended, regardless of whether such money is received in one or more taxable years and regardless of whether or not the money which is not so expended constitutes gain. Provided, gain realized on property which is compulsorily or involuntarily converted for public use under Title 11, Chapter 27, Mississippi Code of 1972, or any federal law relating to the involuntary conversion of property for public use shall not be recognized. Provided further, that gain realized on property which is voluntarily converted for public use shall not be recognized after it becomes evident that eminent domain proceedings are probable.

Except as otherwise provided, the provisions of this subsection relating to the nonrecognition of gain, including the exception provided in subparagraph (B), shall apply only to an owner of the converted property who has held title to such property for a period at least three (3) years prior to the date of the disposition of the converted property, provided that an owner who acquired such property by bequest, devise, gift or inheritance shall be excluded from this limitation, if the preceding owner acquired title to such property at least three (3) years prior to the date of disposition. However, no gain shall be recognized on property that is compulsorily or involuntarily converted if no gain is recognized with regard to such property under Section 1033 of the Internal Revenue Code.

(7) Property exchanged treated as equivalent of cash. — When property other than property specified in subsection (f)(1)(A) of this section is exchanged for other property, the property received in exchange shall, for the purpose of determining gain or loss, be treated as the equivalent of cash to the amount of its fair market value.

(8) Distribution of assets of corporation. — The distribution to the taxpayer of the assets of a corporation shall be treated as a sale of the stock or securities of the corporation owned by him, and the gain or loss shall be computed accordingly.

(9) Organization of a corporation. — In the case of the organization of a corporation, the stock and securities received shall be considered to take the place of property transferred therefor, and no gain or loss shall be deemed to arise therefrom.

(10) Sales of certain interests in financial institutions domiciled in Mississippi, domestic corporations, domestic limited partnerships or domestic limited liability companies. — No gain shall be recognized from the sale of authorized shares in financial institutions domiciled in Mississippi and domestic corporations, or partnership interests in domestic limited partnerships and domestic limited liability companies, that have been held for more than one (1) year; however, any gain that would otherwise be excluded by this provision shall first be applied against, and reduced by, any losses determined from sales or transactions described by this provision if the losses were incurred in the year of the gain or within the two (2) years preceding or subsequent to the gain.

(g) **Reorganization defined.** — The term “reorganization” means:

(1) A statutory merger or consolidation;

(2) The acquisition by one (1) corporation, in exchange solely for all or a part of its voting stock (or in exchange solely for all or a part of the voting stock of a corporation which is in control of the acquiring corporation), of stock of another corporation if, immediately after the acquisition, the acquiring corporation has control of such other corporation, or of substantially all the properties of another corporation;

(3) A transfer by a corporation of all or a part of its assets to another corporation if immediately after the transfer the transferor, or one or more of its shareholders (including persons who were shareholders immediately before the transfer), or any combination thereof, is in control of the corporation to which the assets are transferred;

(4) A recapitalization; or

(5) A mere change in identity, form or place of organization, however effected.

(h) **Party to a reorganization defined.** — The term “a party to a reorganization” includes a corporation resulting from a reorganization and includes both corporations in the case of an acquisition by one (1) corporation of at least a majority of the voting stock and at least a majority of the total number of shares of all other classes of stock of another corporation.

(i) **Control defined.** — As used in this section, the term “control” means the ownership of at least eighty percent (80%) of the voting stock and at least eighty percent (80%) of the total number of shares of all other classes of stock of the corporation.

(j) **Special rules.** —

(1) **Liquidation of subsidiaries.** — A transfer to a parent corporation from its subsidiary of property distributed in complete liquidation of the subsidiary shall result in no recognized gain or loss if the basis of the property in the hands of the parent corporation is the same as it was in the hands of the subsidiary.

(2) **Gain or loss on sales or exchanges in connection with certain liquidations.** — Corporations adopting a plan of complete liquidation under the provisions of the Internal Revenue Code shall recognize the gain or loss from the sale or exchange of property by the corporation under said plan. The total gain or loss from the liquidating distributions shall be recognized by the shareholders; however, a credit for the tax paid by the liquidating corporation on the gain from the sale or exchange of property under the plan of liquidation will be allowed to the extent of any tax liability to the shareholders. The corporation shall provide to the Department of Revenue a list of all shareholders with their percentage of ownership, distribution, tax credit allowed and any other information requested.

(3) **Distribution of stock and securities of a controlled corporation.** — No gain shall be recognized on a distribution to a stockholder of a corporation if such gain would not be recognized to such stockholder for federal income tax purposes under the provisions of Section 355 of the

Internal Revenue Code. With respect to the distributing corporation, no gain shall be recognized from such distribution provided the distribution is a part of a transaction that qualifies for tax-free treatment under the provisions of Section 355 or 368(a)(1)(D) of the Internal Revenue Code. Additionally, with respect to a distributing corporation, no gain shall be recognized from such distribution provided the distribution is pursuant to an overall plan to facilitate an ultimate distribution that qualifies for tax-free treatment under the provisions of Section 355 or 368(a)(1)(D) of the Internal Revenue Code.

(4) Notwithstanding the other provisions of this section, a corporation or other entity that is involved in restructuring, reorganizing, distributing assets or profits, or changing ownership that results in an adjustment to its asset basis is required to report a gain in the year such transaction occurs on any such transaction when the transaction involves assets owned or used in this state, or otherwise represents assets owned or used in this state. If a transfer of income or a change in asset valuation occurs on the tax records of the taxpayer, such transaction shall result in taxation to this state to the extent of the transfer of income or change in asset valuation.

(5) If a corporation or other entity makes an Internal Revenue Code Section 338 election, or other similar election under which the aggregate basis in assets are increased on the tax records of the taxpayer, then a similar election must also be made for Mississippi purposes, but the gain must be recognized by the corporation in which the increase in basis of the assets occurs. The corporation or other entity is allowed to increase its basis by the amount of gain recognized. An aggregate write-down of assets is not allowed. The parent corporation shall recognize the gain on the disposition of its stock.

(6) For state tax purposes, a corporation or other legal entity is considered separate from its shareholders, affiliated corporations or other entities. If a corporation or other legal entity enters into any transaction that is for the benefit of its shareholders or for the benefit of an affiliated corporation without an equal mutual business benefit of the corporation, then, the transaction will be adjusted or eliminated to arrive at taxable income to this state. All transactions entered into by a corporation must be at "arms-length." If requested by the commissioner, the taxpayer must be able to substantiate that the transaction occurred at "arms-length." If not, the transaction may be adjusted to the satisfaction of the commissioner. In determining whether the transaction occurred at arms-length, the commissioner shall consider the following:

(A) Whether the transaction is in compliance with the federal regulations promulgated under Internal Revenue Code Section 482;

(B) Whether the transaction was done for a valid business purpose;

(C) Whether the income being shifted by the transaction is subject to a tax in another state;

(D) Whether the transaction is consistent with the results that would have been realized if uncontrolled taxpayers had engaged in the same transaction under the same circumstances; and

(E) Other factors which support the conclusion that income is being shifted to avoid the tax imposed by this chapter.

(k) Sale or exchange of residence. —

(1) **Loss on sale or exchange of residence. —** Loss from the sale or exchange of property used by the taxpayer as his principal residence is not recognized and cannot be deducted.

(2) **Nonrecognition of gain. —** Gain shall be computed in accordance with the provisions of the Internal Revenue Code, rules, regulations and revenue procedures relating to the sale or exchange of a personal residence not in direct conflict with the provisions of the Mississippi Income Tax Law.

(3) **Gain on the sale or exchange of residence. —** A recognizable gain on the sale or exchange of a personal residence shall be included in gross income and treated as ordinary income.

(l) Distributions by corporations. —

(1) Distributions of the property of a corporation, including partial and complete liquidations, shall be recognized by the distributing corporation and the gain or loss shall be computed on the difference of the fair market value of the assets distributed and their basis. The total gain or loss from the distributions to the shareholders shall be recognized by the shareholders subject to subsections (f)(8) and (j)(1); however, a credit for the tax paid by the distributing corporation on the gain from the sale or exchange of property under the plan of distribution will be allowed to the extent of any liability to the shareholders. The corporation shall provide to the Department of Revenue a list of all shareholders with their percentage of ownership, distribution, tax credit allowed and any other information requested.

(2) **Source of distributions. —** For the purposes of this act, every distribution is made out of earnings or profits to the extent thereof, and from the most recently accumulated earnings and profits. Any earnings or profit accumulated, or increase in value of property acquired, before March 16, 1912, may be distributed exempt from tax (after the earnings and profits accumulated after March 16, 1912, have been distributed), but any such tax-free distribution shall be applied against and reduce the basis of the stock provided in subsection (d).

(3) **Distributions in liquidation. —** Amounts distributed in complete liquidation of a corporation shall be treated as in full payment in exchange for the stock, and amounts distributed in partial liquidation of a corporation shall be treated as in part or full payment in exchange for the stock. The gain or loss to the distributee resulting from such exchange shall be determined under subsection (a), but shall be recognized only to the extent provided in subsection (f). In the case of amounts distributed in partial liquidation, the part of such distribution which is property chargeable to capital account shall not be considered a distribution of earnings or profits within the meaning of paragraph (2) of this subsection for the purpose of determining the taxability of subsequent distributions by the corporations.

(4) **Other distributions. —** If any distribution (not in partial or complete liquidation) made by a corporation to its shareholders, is not out of

increase in value of property accrued before March 16, 1912, and is not out of earnings or profits, then the amount of such distribution shall be applied against and reduce the basis of the stock provided in subsection (d), and if in excess of such basis, such excess shall be taxable in the same manner as a gain from the sale or exchange of property.

(5) **Stock dividends.** — A stock dividend shall not be subject to tax.

(6) **Cancellation or redemption of stock.** — If a corporation cancels or redeems its stock (whether or not such stock was issued as a stock dividend) at such time and in such manner as to make the distribution and cancellation or redemption in whole or in part essentially equivalent to the distribution of a taxable dividend, the amount so distributed in redemption or cancellation of the stock, to the extent that it represents a distribution of earnings or profits accumulated after March 16, 1912, shall be treated as a taxable dividend.

(7) **"Amounts distributed in partial liquidation" defined.** — As used in this subsection, the term "amounts distributed in partial liquidation" means distribution by a corporation in complete cancellation or redemption of a part of its stock, or one of a series of distributions in complete cancellation or redemption of all or a portion of its stock.

(8) **Distributions of stock pursuant to order enforcing the Anti-trust Laws.** — Any distribution of stock which is made pursuant to the order of any court enforcing the Antitrust Laws of the United States, or of any state, shall be a distribution which is not out of earnings and profits of the distributing corporation, but the value of the stock so distributed shall be applied against and reduce the basis of the stock of the distributing corporation provided in subsection (d), and if in excess of such basis, such excess shall be taxable in the same manner as a gain from the sale or exchange of property.

SOURCES: Codes, 1942, § 9220-05; Laws, 1936, ch. 151; Laws, 1950, ch. 534; Laws, 1952, ch. 402, § 4-b; Laws, 1958, ch. 554, § 1; Laws, 1978, ch. 527, § 1; Laws, 1980, ch. 461, § 1; Laws, 1982, ch. 339; Laws, 1984, ch. 447, § 1; Laws, 1985, ch. 52, § 1; Laws, 1988, ch. 391, § 1; Laws, 1989, ch. 485, § 1; Laws, 1991, ch. 524, § 6; Laws, 1994, ch. 474, § 1; Laws, 1995, ch. 478, § 1; Laws, 1997, ch. 396, § 1; Laws, 1998, ch. 543, § 1; Laws, 2001, ch. 586, § 1; Laws, 2003, ch. 319, § 1; Laws, 2005, ch. 469, § 1; Laws, 2007, ch. 491, § 1; Laws, 2012, ch. 482, § 1, eff from and after Jan. 1, 2012.

Amendment Notes — The 2012 amendment substituted "Department of Revenue" for "State Tax Commission" in the last sentence of and the last sentence of (l); and in (j)(3), deleted "federal" preceding "Internal Revenue Code" at the end of the first sentence, and added the last two sentences.

Federal Aspects — Sections 338, 355, 368(a)(1)(D), 482, 1031, 1033 of the Internal Revenue Code, see 26 USCS §§ 338, 355, 368(a)(1)(D), 482, 1031, 1033.

§ 27-7-17. Deductions allowed.

In computing taxable income, there shall be allowed as deductions:

(1) **Business deductions.** —

(a) **Business expenses.** — All the ordinary and necessary expenses paid or incurred during the taxable year in carrying on any trade or business, including a reasonable allowance for salaries or other compensation for personal services actually rendered; nonreimbursable traveling expenses incident to current employment, including a reasonable amount expended for meals and lodging while away from home in the pursuit of a trade or business; and rentals or other payments required to be made as a condition of the continued use or possession, for purposes of the trade or business of property to which the taxpayer has not taken or is not taking title or in which he had no equity. Expense incurred in connection with earning and distributing nontaxable income is not an allowable deduction. Limitations on entertainment expenses shall conform to the provisions of the Internal Revenue Code of 1986.

(b) **Interest.** — All interest paid or accrued during the taxable year on business indebtedness, except interest upon the indebtedness for the purchase of tax-free bonds, or any stocks, the dividends from which are nontaxable under the provisions of this article; provided, however, in the case of securities dealers, interest payments or accruals on loans, the proceeds of which are used to purchase tax-exempt securities, shall be deductible if income from otherwise tax-free securities is reported as income. Investment interest expense shall be limited to investment income. Interest expense incurred for the purchase of treasury stock, to pay dividends, or incurred as a result of an undercapitalized affiliated corporation may not be deducted unless an ordinary and necessary business purpose can be established to the satisfaction of the commissioner. For the purposes of this paragraph, the phrase “interest upon the indebtedness for the purchase of tax-free bonds” applies only to the indebtedness incurred for the purpose of directly purchasing tax-free bonds and does not apply to any other indebtedness incurred in the regular course of the taxpayer’s business. Any corporation, association, organization or other entity taxable under Section 27-7-23(c) shall allocate interest expense as provided in Section 27-7-23(c)(3)(I).

(c) **Taxes.** — Taxes paid or accrued within the taxable year, except state and federal income taxes, excise taxes based on or measured by net income, estate and inheritance taxes, gift taxes, cigar and cigarette taxes, gasoline taxes, and sales and use taxes unless incurred as an item of expense in a trade or business or in the production of taxable income. In the case of an individual, taxes permitted as an itemized deduction under the provisions of subsection(3)(a) of this section are to be claimed thereunder.

(d) **Business losses.** —

(i) Losses sustained during the taxable year not compensated for by insurance or otherwise, if incurred in trade or business, or nonbusiness transactions entered into for profit.

(ii) Limitations on losses from passive activities and rental real estate shall conform to the provisions of the Internal Revenue Code of 1986.

(e) **Bad debts.** Losses from debts ascertained to be worthless and charged off during the taxable year, if sustained in the conduct of the regular trade or business of the taxpayer; provided, that such losses shall be allowed only when the taxpayer has reported as income, on the accrual basis, the amount of such debt or account.

(f) **Depreciation.** A reasonable allowance for exhaustion, wear and tear of property used in the trade or business, or rental property, and depreciation upon buildings based upon their reasonable value as of March 16, 1912, if acquired prior thereto, and upon cost if acquired subsequent to that date.

(g) **Depletion.** In the case of mines, oil and gas wells, other natural deposits and timber, a reasonable allowance for depletion and for depreciation of improvements, based upon cost, including cost of development, not otherwise deducted, or fair market value as of March 16, 1912, if acquired prior to that date, such allowance to be made upon regulations prescribed by the commissioner, with the approval of the Governor.

(h) **Contributions or gifts.** Except as otherwise provided in paragraph (p) of this subsection or subsection (3)(a) of this section for individuals, contributions or gifts made by corporations within the taxable year to corporations, organizations, associations or institutions, including Community Chest funds, foundations and trusts created solely and exclusively for religious, charitable, scientific or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inure to the benefit of any private stockholder or individual. This deduction shall be allowed in an amount not to exceed twenty percent (20%) of the net income. Such contributions or gifts shall be allowable as deductions only if verified under rules and regulations prescribed by the commissioner, with the approval of the Governor. Contributions made in any form other than cash shall be allowed as a deduction, subject to the limitations herein provided, in an amount equal to the actual market value of the contributions at the time the contribution is actually made and consummated.

(i) **Reserve funds — insurance companies.** In the case of insurance companies the net additions required by law to be made within the taxable year to reserve funds when such reserve funds are maintained for the purpose of liquidating policies at maturity.

(j) **Annuity income.** The sums, other than dividends, paid within the taxpayer year on policy or annuity contracts when such income has been included in gross income.

(k) **Contributions to employee pension plans.** Contributions made by an employer to a plan or a trust forming part of a pension plan, stock bonus plan, disability or death-benefit plan, or profit-sharing plan of such employer for the exclusive benefit of some or all of his, their, or its employees, or their beneficiaries, shall be deductible from his, their, or its income only to the extent that, and for the taxable year in which, the contribution is deductible for federal income tax purposes under the

Internal Revenue Code of 1986 and any other provisions of similar purport in the Internal Revenue Laws of the United States, and the rules, regulations, rulings and determinations promulgated thereunder, provided that:

(i) The plan or trust be irrevocable.

(ii) The plan or trust constitute a part of a pension plan, stock bonus plan, disability or death-benefit plan, or profit-sharing plan for the exclusive benefit of some or all of the employer's employees and/or officers, or their beneficiaries, for the purpose of distributing the corpus and income of the plan or trust to such employees and/or officers, or their beneficiaries.

(iii) No part of the corpus or income of the plan or trust can be used for purposes other than for the exclusive benefit of employees and/or officers, or their beneficiaries.

Contributions to all plans or to all trusts of real or personal property (or real and personal property combined) or to insured plans created under a retirement plan for which provision has been made under the laws of the United States of America, making such contributions deductible from income for federal income tax purposes, shall be deductible only to the same extent under the Income Tax Laws of the State of Mississippi.

(l) **Net operating loss carrybacks and carryovers.** A net operating loss for any taxable year ending after December 31, 1993, and taxable years thereafter, shall be a net operating loss carryback to each of the three (3) taxable years preceding the taxable year of the loss. If the net operating loss for any taxable year is not exhausted by carrybacks to the three (3) taxable years preceding the taxable year of the loss, then there shall be a net operating loss carryover to each of the fifteen (15) taxable years following the taxable year of the loss beginning with any taxable year after December 31, 1991.

For any taxable year ending after December 31, 1997, the period for net operating loss carrybacks and net operating loss carryovers shall be the same as those established by the Internal Revenue Code and the rules, regulations, rulings and determinations promulgated thereunder as in effect at the taxable year end or on December 31, 2000, whichever is earlier.

A net operating loss for any taxable year ending after December 31, 2001, and taxable years thereafter, shall be a net operating loss carryback to each of the two (2) taxable years preceding the taxable year of the loss. If the net operating loss for any taxable year is not exhausted by carrybacks to the two (2) taxable years preceding the taxable year of the loss, then there shall be a net operating loss carryover to each of the twenty (20) taxable years following the taxable year of the loss beginning with any taxable year after the taxable year of the loss.

The term "net operating loss," for the purposes of this paragraph, shall be the excess of the deductions allowed over the gross income; provided, however, the following deductions shall not be allowed in computing same:

- (i) No net operating loss deduction shall be allowed.
- (ii) No personal exemption deduction shall be allowed.

(iii) Allowable deductions which are not attributable to taxpayer's trade or business shall be allowed only to the extent of the amount of gross income not derived from such trade or business.

Any taxpayer entitled to a carryback period as provided by this paragraph may elect to relinquish the entire carryback period with respect to a net operating loss for any taxable year ending after December 31, 1991. The election shall be made in the manner prescribed by the Department of Revenue and shall be made by the due date, including extensions of time, for filing the taxpayer's return for the taxable year of the net operating loss for which the election is to be in effect. The election, once made for any taxable year, shall be irrevocable for that taxable year.

(m) **Amortization of pollution or environmental control facilities.** Allowance of deduction. Every taxpayer, at his election, shall be entitled to a deduction for pollution or environmental control facilities to the same extent as that allowed under the Internal Revenue Code and the rules, regulations, rulings and determinations promulgated thereunder.

(n) **Dividend distributions — real estate investment trusts.** "Real estate investment trust" (hereinafter referred to as REIT) shall have the meaning ascribed to such term in Section 856 of the federal Internal Revenue Code of 1986, as amended. A REIT is allowed a dividend distributed deduction if the dividend distributions meet the requirements of Section 857 or are otherwise deductible under Section 858 or 860, federal Internal Revenue Code of 1986, as amended. In addition:

(i) A dividend distributed deduction shall only be allowed for dividends paid by a publicly traded REIT. A qualified REIT subsidiary shall be allowed a dividend distributed deduction if its owner is a publicly traded REIT.

(ii) Income generated from real estate contributed or sold to a REIT by a shareholder or related party shall not give rise to a dividend distributed deduction, unless the shareholder or related party would have received the dividend distributed deduction under this chapter.

(iii) A holding corporation receiving a dividend from a REIT shall not be allowed the deduction in Section 27-7-15(4)(t).

(iv) Any REIT not allowed the dividend distributed deduction in the federal Internal Revenue Code of 1986, as amended, shall not be allowed a dividend distributed deduction under this chapter.

The commissioner is authorized to promulgate rules and regulations consistent with the provisions in Section 269 of the federal Internal Revenue Code of 1986, as amended, so as to prevent the evasion or avoidance of state income tax.

(o) **Contributions to college savings trust fund accounts.** Contributions or payments to a Mississippi Affordable College Savings Program account are deductible as provided under Section 37-155-113. Payments made under a prepaid tuition contract entered into under the

Mississippi Prepaid Affordable College Tuition Program are deductible as provided under Section 37-155-17.

(p) **Contributions of human pharmaceutical products.** To the extent that a “major supplier” as defined in Section 27-13-13(2)(d) contributes human pharmaceutical products in excess of Two Hundred Fifty Million Dollars (\$250,000,000.00) as determined under Section 170 of the Internal Revenue Code, the charitable contribution limitation associated with those donations shall follow the federal limitation but cannot result in the Mississippi net income being reduced below zero.

(2) Restrictions on the deductibility of certain intangible expenses and interest expenses with a related member.

(a) As used in this subsection (2):

(i) “Intangible expenses and costs” include:

1. Expenses, losses and costs for, related to, or in connection directly or indirectly with the direct or indirect acquisition, use, maintenance or management, ownership, sale, exchange or any other disposition of intangible property to the extent such amounts are allowed as deductions or costs in determining taxable income under this chapter;

2. Expenses or losses related to or incurred in connection directly or indirectly with factoring transactions or discounting transactions;

3. Royalty, patent, technical and copyright fees;

4. Licensing fees; and

5. Other similar expenses and costs.

(ii) “Intangible property” means patents, patent applications, trade names, trademarks, service marks, copyrights and similar types of intangible assets.

(iii) “Interest expenses and cost” means amounts directly or indirectly allowed as deductions for purposes of determining taxable income under this chapter to the extent such interest expenses and costs are directly or indirectly for, related to, or in connection with the direct or indirect acquisition, maintenance, management, ownership, sale, exchange or disposition of intangible property.

(iv) “Related member” means an entity or person that, with respect to the taxpayer during all or any portion of the taxable year, is a related entity, a component member as defined in the Internal Revenue Code, or is an entity or a person to or from whom there is attribution of stock ownership in accordance with Section 1563(e) of the Internal Revenue Code.

(v) “Related entity” means:

1. A stockholder who is an individual or a member of the stockholder’s family, as defined in regulations prescribed by the commissioner, if the stockholder and the members of the stockholder’s family own, directly, indirectly, beneficially or constructively, in the aggregate, at least fifty percent (50%) of the value of the taxpayer’s outstanding stock;

2. A stockholder, or a stockholder's partnership, limited liability company, estate, trust or corporation, if the stockholder and the stockholder's partnerships, limited liability companies, estates, trusts and corporations own, directly, indirectly, beneficially or constructively, in the aggregate, at least fifty percent (50%) of the value of the taxpayer's outstanding stock;

3. A corporation, or a party related to the corporation in a manner that would require an attribution of stock from the corporation to the party or from the party to the corporation, if the taxpayer owns, directly, indirectly, beneficially or constructively, at least fifty percent (50%) of the value of the corporation's outstanding stock under regulation prescribed by the commissioner;

4. Any entity or person which would be a related member under this section if the taxpayer were considered a corporation for purposes of this section.

(b) In computing net income, a taxpayer shall add back otherwise deductible interest expenses and costs and intangible expenses and costs directly or indirectly paid, accrued to or incurred, in connection directly or indirectly with one or more direct or indirect transactions with one or more related members.

(c) The adjustments required by this subsection shall not apply to such portion of interest expenses and costs and intangible expenses and costs that the taxpayer can establish meets one (1) of the following:

(i) The related member directly or indirectly paid, accrued or incurred such portion to a person during the same income year who is not a related member; or

(ii) The transaction giving rise to the interest expenses and costs or intangible expenses and costs between the taxpayer and related member was done primarily for a valid business purpose other than the avoidance of taxes, and the related member is not primarily engaged in the acquisition, use, maintenance or management, ownership, sale, exchange or any other disposition of intangible property.

(d) Nothing in this subsection shall require a taxpayer to add to its net income more than once any amount of interest expenses and costs or intangible expenses and costs that the taxpayer pays, accrues or incurs to a related member.

(e) The commissioner may prescribe such regulations as necessary or appropriate to carry out the purposes of this subsection, including, but not limited to, clarifying definitions of terms, rules of stock attribution, factoring and discount transactions.

(3) Individual nonbusiness deductions.

(a) The amount allowable for individual nonbusiness itemized deductions for federal income tax purposes where the individual is eligible to elect, for the taxable year, to itemize deductions on his federal return except the following:

(i) The deduction for state income taxes paid or other taxes allowed for federal purposes in lieu of state income taxes paid;

- (ii) The deduction for gaming losses from gaming establishments;
- (iii) The deduction for taxes collected by licensed gaming establishments pursuant to Section 27-7-901;
- (iv) The deduction for taxes collected by gaming establishments pursuant to Section 27-7-903.

(b) In lieu of the individual nonbusiness itemized deductions authorized in paragraph (a), for all purposes other than ordinary and necessary expenses paid or incurred during the taxable year in carrying on any trade or business, an optional standard deduction of:

(i) Three Thousand Four Hundred Dollars (\$3,400.00) through calendar year 1997, Four Thousand Two Hundred Dollars (\$4,200.00) for the calendar year 1998 and Four Thousand Six Hundred Dollars (\$4,600.00) for each calendar year thereafter in the case of married individuals filing a joint or combined return;

(ii) One Thousand Seven Hundred Dollars (\$1,700.00) through calendar year 1997, Two Thousand One Hundred Dollars (\$2,100.00) for the calendar year 1998 and Two Thousand Three Hundred Dollars (\$2,300.00) for each calendar year thereafter in the case of married individuals filing separate returns;

(iii) Three Thousand Four Hundred Dollars (\$3,400.00) in the case of a head of family; or

(iv) Two Thousand Three Hundred Dollars (\$2,300.00) in the case of an individual who is not married.

In the case of a husband and wife living together, having separate incomes, and filing combined returns, the standard deduction authorized may be divided in any manner they choose. In the case of separate returns by a husband and wife, the standard deduction shall not be allowed to either if the taxable income of one of the spouses is determined without regard to the standard deduction.

(c) A nonresident individual shall be allowed the same individual nonbusiness deductions as are authorized for resident individuals in paragraph (a) or (b) of this subsection; however, the nonresident individual is entitled only to that proportion of the individual nonbusiness deductions as his net income from sources within the State of Mississippi bears to his total or entire net income from all sources.

(4) Nothing in this section shall permit the same item to be deducted more than once, either in fact or in effect.

SOURCES: Codes, 1942, § 9220-09; Laws, 1934, ch. 120; Laws, 1936, ch. 151; Laws, 1942, ch. 134; Laws, 1946, ch. 282; Laws, 1948, ch. 437, § 1; Laws, 1952, ch. 402, § 8; Laws, 1956, ch. 427; Laws, 1966, ch. 628, § 3; Laws, 1973, ch. 504, § 2; Laws, 1978, ch. 475, § 2; Laws, 1979, ch. 302, § 2; Laws, 1985, ch. 411, § 1; Laws, 1987, ch. 356, § 1; Laws, 1987, ch. 423, § 3; Laws, 1989, ch. 485, § 2; Laws, 1991, ch. 524, § 9; Laws, 1992, ch. 419, § 1; Laws, 1996, ch. 441, § 67; Laws, 1997, ch. 304, § 1; Laws, 1998, ch. 543, § 2; Laws, 2000, ch. 473, § 17; Laws, 2000, ch. 505, § 1; Laws, 2001, ch. 452, § 3; Laws, 2001, ch. 586, § 3; Laws, 2002, ch. 477, § 1; Laws, 2002, ch. 516, § 3; Laws, 2003, ch. 319, § 3;

Laws, 2005, ch. 465, § 1; Laws, 2011, ch. 537, § 2, eff from and after January 1, 2011.

Editor's Note — Laws of 2011, ch. 537, § 3, provides:

“SECTION 3. Section 1 of this act shall take effect and be in force from and after its passage [April 26, 2011] and Section 2 of this act shall take effect and be in force from and after January 1, 2011.”

Amendment Notes — The 2011 amendment inserted “paragraph (1)(p) of this subsection or” at the beginning of (1)(h); substituted “Department of Revenue” for “State Tax Commission” in the last paragraph of (1)(l); and added (1)(p).

Federal Aspects — Sections 170, 857, 858, 860 and 1563 of the Internal Revenue Code of 1986, see 26 USCS §§ 170, 857, 858, 860 and 1563.

§ 27-7-22.3. Credit for employees who pay job assessment fee; credit against state income taxes for authorized companies [Repealed effective October 1, 2015].

[In cases involving an economic development project for which the Mississippi Business Finance Corporation has issued bonds for the purpose of financing the approved costs of such project prior to July 1, 1994, this section shall read as follows:]

(1) For taxpayers who are required to pay a job assessment fee as provided in Section 57-10-413, there shall be allowed as a credit against the taxes imposed by this chapter, an amount equal to the amount of the job assessment fee imposed upon such taxpayer pursuant to Section 57-10-413. If the amount allowable as a credit exceeds the tax imposed by this article and Section 27-7-22.3, the amount of such excess shall not be refundable or carried forward to any other taxable year.

(2) For any approved company as defined in Section 57-10-401, there shall be allowed against the taxes imposed by this chapter on the income of the approved company generated by or arising out of the economic development project (as defined in Section 57-10-401), a credit in an amount not to exceed the total debt service paid under a financing agreement entered into under Section 57-10-409. The tax credit allowed in this subsection shall not exceed the amount of taxes due the State of Mississippi.

[In cases involving an economic development project for which the Mississippi Business Finance Corporation has not issued bonds for the purpose of financing the approved costs of such project prior to July 1, 1994, but has issued bonds for such project prior to July 1, 1997, or in cases involving an economic development project which has been induced by a resolution of the Board of Directors of the Mississippi Business Finance Corporation that has been filed with the State Tax Commission prior to July 1, 1997, this section shall read as follows:]

(1) For taxpayers who are required to pay a job assessment fee as provided in Section 57-10-413, there shall be allowed as a credit against the taxes imposed by this chapter, an amount equal to the amount of the job

assessment fee imposed upon such taxpayer pursuant to Section 57-10-413. If the amount allowable as a credit exceeds the tax imposed by this article and Section 27-7-22.3, the amount of such excess shall not be refundable or carried forward to any other taxable year.

(2) For any approved company as defined in Section 57-10-401, there shall be allowed against the taxes imposed by this chapter on the income of the approved company generated by or arising out of the economic development project (as defined in Section 57-10-401), a credit in an amount not to exceed the total debt service paid under a financing agreement entered into under Section 57-10-409. The tax credit allowed in this subsection shall not exceed the amount of taxes due the State of Mississippi. The amount of income of the approved company generated by or arising out of the economic development project shall be determined by a formula adopted by the Mississippi Business Finance Corporation.

[In cases involving an economic development project for which the Mississippi Business Finance Corporation has not issued bonds for the purpose of financing the approved costs of such project prior to July 1, 1997, or in cases involving an economic development project which has not been induced by a resolution of the Board of Directors of the Mississippi Business Finance Corporation that has been filed with the State Tax Commission prior to July 1, 1997, this section shall read as follows:]

For any approved company as defined in Section 57-10-401, there shall be allowed against the taxes imposed by this chapter on the income of the approved company generated by or arising out of the economic development project (as defined in Section 57-10-401), a credit in an amount not to exceed the total debt service paid under a financing agreement entered into under Section 57-10-409; provided, however, that the tax credit allowed in this subsection shall not exceed eighty percent (80%) of the amount of taxes due the State of Mississippi prior to the application of the credit. To the extent that financing agreement annual payments exceed the amount of the credit authorized pursuant to this section in any taxable year, such excess payment may be recouped from excess credits in succeeding years not to exceed three (3) years following the date upon which the credit was earned. The amount of income of the approved company generated by or arising out of the economic development project shall be determined by a formula adopted by the Mississippi Business Finance Corporation.

SOURCES: Laws, 1993, ch. 565, § 24; Laws, 1994, ch. 525, § 1; Laws, 1997, ch. 576, § 24; reenacted without change, Laws, 2000, ch. 425, § 24; reenacted without change, Laws, 2001, ch. 337, § 24; reenacted without change, Laws, 2005, ch. 399, § 24; reenacted without change, Laws, 2007, ch. 389, § 24; reenacted without change, Laws, 2011, ch. 519, § 24, eff from and after July 1, 2011.

Editor's Note — This section is set out above to correct an error in the first tier of the section as it appears in the main volume.

Amendment Notes — The 2011 amendment reenacted the section without change.

§ 27-7-22.5. Income tax credit for manufacturers, distributors and wholesale or retail merchants for ad valorem taxes paid on commodities, raw materials, works-in-process, goods, wares and merchandise held for resale.

(1) For any manufacturer, distributor, wholesale or retail merchant who pays to a county, municipality, school district, levee district or any other taxing authority of the state or a political subdivision thereof, ad valorem taxes imposed on commodities, raw materials, works-in-process, products, goods, wares and merchandise held for resale, a credit against the income taxes imposed under this chapter shall be allowed for the portion of the ad valorem taxes so paid in the amounts prescribed in subsection (2).

(2) The tax credit allowed by this section shall not exceed the amounts set forth in paragraphs (a) through (g) of this subsection; and may be claimed for each location where such commodities, raw material, works-in-process, products, goods, wares and merchandise are found and upon which the ad valorem taxes have been paid. Any tax credit claimed under this section but not used in any taxable year may be carried forward for five (5) consecutive years from the close of the tax year in which the credit was earned.

(a) For the 1994 taxable year, the tax credit for each location of the taxpayer shall not exceed the lesser of Two Thousand Dollars (\$2,000.00) or the amount of income taxes due the State of Mississippi that are attributable to such location.

(b) For the 1995 taxable year, the tax credit for each location of the taxpayer shall not exceed the lesser of Three Thousand Dollars (\$3,000.00) or the amount of income taxes due the State of Mississippi that are attributable to such location.

(c) For the 1996 taxable year, the tax credit for each location of the taxpayer shall not exceed the lesser of Four Thousand Dollars (\$4,000.00) or the amount of income taxes due the State of Mississippi that are attributable to such location.

(d) For the 1997 taxable year and each taxable year thereafter through taxable year 2013, the tax credit for each location of the taxpayer shall not exceed the lesser of Five Thousand Dollars (\$5,000.00) or the amount of income taxes due the State of Mississippi that are attributable to such location.

(e) For the 2014 taxable year, the tax credit for each location of the taxpayer shall not exceed the lesser of Ten Thousand Dollars (\$10,000.00) or the amount of income taxes due the State of Mississippi that are attributable to such location.

(f) For the 2015 taxable year, the tax credit for each location of the taxpayer shall not exceed the lesser of Fifteen Thousand Dollars (\$15,000.00) or the amount of income taxes due the State of Mississippi that are attributable to such location.

(g) For the 2016 taxable year and each taxable year thereafter, the tax credit of the taxpayer shall be the lesser of the amount of the ad valorem taxes described in subsection (1) paid or the amount of income taxes due the State of Mississippi that are attributable to such location.

(3) Any amount of ad valorem taxes paid by a taxpayer that is applied toward the tax credit allowed in this section may not be used as a deduction by the taxpayer for state income tax purposes. In the case of a taxpayer that is a partnership, limited liability company or S corporation, the credit may be applied only to the tax attributable to partnership, limited liability company or S corporation income derived from the taxpayer.

SOURCES: Laws, 1994, ch. 304, § 1; Laws, 1997, ch 372, § 1; Laws, 2012, ch. 523, § 1, eff from and after July 1, 2012.

Amendment Notes — The 2012 amendment inserted “raw materials, works-in-process” preceding “commodities” in (1) and (2); in (2), in the introductory language, substituted “(g)” for “(d)” following “paragraphs (a) and” in the first sentence, and added the last sentence, added “through taxable year 2013” preceding “the tax credit” in (2)(d), and added (2)(e) through (g); and inserted “limited liability company” preceding “or S corporation” twice in the last sentence of (3).

§ 27-7-22.7. Income tax credit for charges for using certain public port facilities. [Repealed effective December 31, 2016].

SOURCES: Laws, 1994, ch. 492, § 1; reenacted and amended, Laws, 1998, ch. 548, § 1; reenacted and amended, Laws, 2002, ch. 537, § 1; reenacted without change, Laws, 2005, ch. 457, § 1; reenacted without change, Laws, 2009, ch. 322, § 1, eff from and after July 1, 2009; reenacted without change, Laws, 2012, ch. 377, § 1, eff from and after passage (approved Apr. 17, 2012.)

Editor’s Note — Laws of 1994, ch. 492, § 4, as amended by Laws of 1998, ch. 548, § 3, as amended by Laws of 2002, ch. 537, § 3, as amended by Laws of 2005, ch. 457, § 3, as amended by Laws of 2009, ch. 322, § 3, and as amended by Laws of 2012, ch. 377, § 3, provides:

“SECTION 4. This act shall take effect and be in force from and after January 1, 1994, and shall stand repealed from and after December 31, 2016.”

This section was reenacted without change by Laws of 2012, ch. 377, effective from and after passage (approved April 17, 2012). Since the language of the section as it appears in the main volume is unaffected by the reenactment, it is not reprinted in this supplement.

Amendment Notes — The 2012 amendment reenacted the section without change.

§ 27-7-22.9. Income tax credit for charges for using certain public port facilities; annual report regarding impact of § 27-7-22.7 [Repealed effective December 31, 2016].

SOURCES: Laws, 1994, ch. 492, § 2; reenacted without change, Laws, 1998, ch. 548, § 2; reenacted and amended, Laws, 2002, ch. 537, § 2; reenacted

without change, Laws, 2005, ch. 457, § 2; reenacted without change, Laws, 2009, ch. 322; reenacted without change, Laws, 2012, ch. 377, § 2, eff from and after passage (approved Apr. 17, 2012.)

Editor's Note — Laws of 1994, ch. 492, § 4, as amended by Laws of 1998, ch. 548, § 3, as amended by Laws of 2002, ch. 537, § 3, as amended by Laws of 2005, ch. 457, § 3, as amended by Laws of 2009, ch. 322, § 3, and as amended by Laws of 2012, ch. 377, § 3, provides:

“SECTION 4. This act shall take effect and be in force from and after January 1, 1994, and shall stand repealed from and after December 31, 2016.”

This section was reenacted without change by Laws of 2012, ch. 377, effective from and after passage (approved April 17, 2012). Since the language of the section as it appears in the main volume is unaffected by the reenactment, it is not reprinted in this supplement.

Amendment Notes — The 2012 amendment reenacted the section without change.

§ 27-7-22.23. Income tax credit for utilization of port facilities at state, county and municipal ports for import of cargo.

(1) As used in this section, the term “port” means a state, county or municipal port or harbor established pursuant to Sections 59-5-1 through 59-5-69, Sections 59-7-1 through 59-7-519, Sections 59-9-1 through 59-9-85 or Sections 59-11-1 through 59-11-7.

(2) Subject to the provisions of this section, for any income taxpayer utilizing the port facilities at any port for the import of cargo that is unloaded from a carrier calling at any such port, a credit against the taxes imposed pursuant to this chapter shall be allowed in the amounts provided in this section. In order to be eligible for the credit authorized under this section, a taxpayer must locate its United States headquarters in Mississippi on or after July 1, 2004, employ at least five (5) permanent full-time employees who actually work at such headquarters and have a minimum capital investment of Two Million Dollars (\$2,000,000.00) in Mississippi. For the purposes of this section, “full-time employee” shall mean an employee who works at least thirty-five (35) hours per week.

(3)(a) Except as otherwise provided by subsection (4) of this section, the amount of the credit allowed pursuant to this section shall be the total of the following charges on import of cargo paid by the corporation:

- (i) Receiving into the port;
- (ii) Handling from a vessel; and
- (iii) Wharfage.

(b) The credit allowed pursuant to this section shall not include charges paid by a corporation on the import of forest products.

(4) The credit provided for in this section shall not exceed fifty percent (50%) of the amount of tax imposed upon the taxpayer for the taxable year reduced by the sum of all other credits allowable to such taxpayer under this chapter, except credit for tax payments made by or on behalf of the taxpayer. Any unused portion of the credit may be carried forward for the succeeding five (5) years. The maximum cumulative credit that may be claimed by a taxpayer under this section is limited to One Million Dollars (\$1,000,000.00) if the

taxpayer employs at least five (5), but not more than twenty-five (25) permanent full-time employees at its headquarters in Mississippi; Two Million Dollars (\$2,000,000.00) if the taxpayer employs more than twenty-five (25), but not more than one hundred (100) permanent full-time employees at its headquarters in Mississippi; Three Million Dollars (\$3,000,000.00) if the taxpayer employs more than one hundred (100), but not more than two hundred (200) permanent full-time employees at its headquarters in Mississippi; and Four Million Dollars (\$4,000,000.00) if the taxpayer employs more than two hundred (200) permanent full-time employees at its headquarters in Mississippi.

(5) To obtain the credit provided for in this section, a taxpayer must provide to the Department of Revenue a statement from the governing authority of the port certifying the amount of charges paid by the taxpayer for which a credit is claimed and any other information required by the Department of Revenue.

SOURCES: Laws, 2004, ch. 530, § 1; Laws, 2006, ch. 562, § 1; Laws, 2010, ch. 391, § 1; Laws, 2011, ch. 427, § 1, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “Department of Revenue” for “State Tax Commission” in (5); deleted former (6) and (7) which read: “Any taxpayer who is eligible, before July 1, 2011, for the credit provided for in this section, shall remain eligible for such credit after July 1, 2011, notwithstanding the repeal of this section” and “This section shall stand repealed on July 1, 2011” respectively.

§ 27-7-22.24. Mississippi Development Authority to report annually on the impact of the income tax credit granted in § 27-7-22.23.

The Mississippi Development Authority shall report annually to the Legislature regarding the impact of the credit granted in Section 27-7-22.23 on shipping and economic growth. Each report shall show the overall annual increase in shipping at each port for the most recent year for which data is available and for each of the previous five (5) years. Each report shall estimate the number of jobs created or retained at each port and in businesses related to port activity at each port since January 1, 2005, as compared to the number of similar jobs created during the ten (10) years preceding January 1, 2005. Each report shall state the net economic impact on the state as a result of the tax credit provided for in Section 27-7-22.23. The Mississippi Development Authority shall file a copy of the report with the Governor, the Secretary of the Senate, the Clerk of the House of Representatives and the Chairmen of the House Ways and Means Committee and the Senate Finance Committee of the Legislature on May 1 of each year. The Department of Revenue and all state, county and municipal ports shall cooperate with the Mississippi Development Authority in providing the information required in the annual reports.

SOURCES: Laws, 2004, ch. 530, § 2; Laws, 2006, ch. 562, § 2; Laws, 2010, ch. 391, § 2; Laws, 2011, ch. 427, § 2, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment deleted the subsection (1) designation at the beginning and substituted “Department of Revenue” for “State Tax Commission” in the last sentence; deleted former (2) which read: “This section shall stand repealed on July 1, 2011.”

§ 27-7-22.25. Income tax credit for utilization of airport facilities at public airports for export or import of cargo [Repealed effective July 1, 2016].

(1) As used in this section, the term “airport” means an airport established pursuant to Chapters 3 and 5, Title 61, Mississippi Code of 1972.

(2) Subject to the provisions of this section, for any income taxpayer utilizing the facilities at any airport for the export or import of cargo that is unloaded from a carrier at any such airport, a credit against the taxes imposed pursuant to this chapter shall be allowed in the amounts provided in this section. In order to be eligible for the credit authorized under this section, a taxpayer must locate its United States headquarters in Mississippi on or after July 1, 2005, employ at least five (5) new permanent full-time employees who actually work at such headquarters and, after July 1, 2005, invest a minimum of Two Million Dollars (\$2,000,000.00), in the aggregate, in real property and/or personal property in Mississippi. For the purposes of this section, “full-time employee” shall mean an employee who works at least thirty-five (35) hours per week.

(3) Except as otherwise provided by subsection (4) of this section, the amount of the credit allowed pursuant to this section shall be the total of the following charges on import or export of cargo paid by the corporation:

- (a) Receiving into the airport;
- (b) Aircraft marshalling or handling fees; and
- (c) Aircraft landing fees.

(4) The credit provided for in this section shall not exceed fifty percent (50%) of the amount of tax imposed upon the taxpayer for the taxable year reduced by the sum of all other credits allowable to such taxpayer under this chapter, except credit for tax payments made by or on behalf of the taxpayer. Any unused portion of the credit may be carried forward for the succeeding five (5) years. The maximum cumulative credit that may be claimed by a taxpayer under this section is limited to One Million Dollars (\$1,000,000.00) if the taxpayer employs at least five (5), but not more than twenty-five (25) permanent full-time employees at its headquarters in Mississippi; Two Million Dollars (\$2,000,000.00) if the taxpayer employs more than twenty-five (25), but not more than one hundred (100) permanent full-time employees at its headquarters in Mississippi; Three Million Dollars (\$3,000,000.00) if the taxpayer employs more than one hundred (100), but not more than two hundred (200) permanent full-time employees at its headquarters in Mississippi; and Four Million Dollars (\$4,000,000.00) if the taxpayer employs more than two hundred (200) permanent full-time employees at its headquarters in Mississippi.

(5) To obtain the credit provided for in this section, a taxpayer must provide to the Department of Revenue a statement from the governing

authority of the airport certifying the amount of charges paid by the taxpayer for which a credit is claimed and any other information required by the Department of Revenue.

(6) Any taxpayer who is eligible, before July 1, 2016, for the credit provided for in this section, shall remain eligible for such credit after July 1, 2016, notwithstanding the repeal of this section.

SOURCES: Laws, 2005, ch. 442, § 1; Laws, 2006, ch. 465, § 1; reenacted and amended, Laws, 2007, ch. 519, § 1; reenacted and amended, Laws, 2009, ch. 323, § 1, eff from and after July 1, 2009; reenacted and amended, Laws, 2012, ch. 377, § 4, eff from and after passage (approved Apr. 17, 2012.)

Editor's Note — Laws of 2005, ch. 442, § 3, as amended by Laws of 2007, ch. 519, § 3, as amended by Laws of 2009, ch. 323, § 3, and as amended by Laws of 2012, ch. 377, § 6, provides as follows:

“SECTION 3. Sections 27-7-22.25 and 27-7-22.26 shall stand repealed from and after July 1, 2016.”

Amendment Notes — The 2012 amendment reenacted and amended the section by substituting “Department of Revenue” for “State Tax Commission” twice in (5); and substituted “July 1, 2016” for “July 1, 2012” twice in (6).

§ 27-7-22.26. Mississippi Development Authority to report annually on the impact of the income tax credit granted in § 27-7-22.25 [Repealed effective July 1, 2016].

SOURCES: Laws, 2005, ch. 442, § 2; reenacted without change, Laws, 2007, ch. 519, § 2; reenacted without change, Laws, 2009, ch. 323, § 2; reenacted without change, Laws, 2012, ch. 377, § 5, eff from and after passage (approved Apr. 17, 2012.)

Editor's Note — Laws of 2005, ch. 442, § 3, as amended by Laws of 2007, ch. 519, § 3, as amended by Laws of 2009, ch. 323, § 3, and as amended by Laws of 2012, ch. 377, § 6, provides as follows:

“SECTION 3. Sections 27-7-22.25 and 27-7-22.26 shall stand repealed from and after July 1, 2016.”

This section was reenacted without change by Laws of 2012, ch. 377, effective from and after passage (approved April 17, 2012). Since the language of the section as it appears in the main volume is unaffected by the reenactment, it is not reprinted in this supplement.

Amendment Notes — The 2012 amendment reenacted the section without change.

§ 27-7-22.31. Income tax credit for certain costs and expenses in rehabilitating eligible property certified as a historic structure or structure in a certified historic district; applicability of section.

(1) As used in this section:

(a) “Certified historic structure” means a property located in Mississippi and listed individually on the National Register of Historic Places or property that has been designated a Mississippi Landmark by the Department of Archives and History pursuant to Section 39-7-3 et seq.

(b) "Eligible property" means property located in Mississippi and offered or used for residential or business purposes.

(c) "Structure in a certified historic district" means a structure (and its structural components) located in Mississippi which is:

(i) Is listed in the National Register of Historic Places; or

(ii) Is located in a registered historic district listed on the National Register of Historic Places and is certified by the Secretary of the United States Department of the Interior as being of historic significance to the district; or

(iii) Certified by the Mississippi Department of Archives and History as contributing to the historic significance of a certified historic district listed on the National Register of Historic Places or a local district that has been certified by the United States Department of the Interior.

(d) "Department" means the Department of Archives and History.

(2) Any taxpayer incurring costs and expenses for the rehabilitation of eligible property, which is a certified historic structure or a structure in a certified historic district, shall be entitled to a credit against the taxes imposed pursuant to this chapter in an amount equal to twenty-five percent (25%) of the total costs and expenses of rehabilitation incurred after January 1, 2006, which shall include, but not be limited to, qualified rehabilitation expenditures as defined under Section 47(c)(2)(A) of the Internal Revenue Code of 1986, as amended, and the related regulations thereunder:

(a) If the costs and expenses associated with rehabilitation exceed:

(i) Five Thousand Dollars (\$5,000.00) in the case of an owner-occupied dwelling; or

(ii) Fifty percent (50%) of the total basis in the property in the case of all other properties; and

(b) The rehabilitation is consistent with the standards of the Secretary of the United States Department of the Interior as determined by the department.

(3)(a)(i) If the amount of the tax credit established by this section exceeds the total state income tax liability for the year in which the rehabilitated property is placed in service, the amount that exceeds the total state income tax liability may be carried forward for the ten (10) succeeding tax years.

(ii) If the amount of the tax credit established by this section exceeds Two Hundred Fifty Thousand Dollars (\$250,000.00), the taxpayer may elect to claim a refund in the amount of seventy-five percent (75%) of the excess credit in lieu of the ten-year carryforward. The election must be made in the year in which the rehabilitated property is placed in service. Refunds will be paid in equal installments over a two-year period and shall be made from current collections.

(iii) Refund requests shall be submitted to the Department of Revenue on forms prescribed by the department. Refunds shall be made from current tax collections.

(b) Not-for-profit entities, including, but not limited to, nonprofit corporations organized under Section 79-11-101 et seq. shall be ineligible for the

credit authorized by this section. Credits granted to a partnership, a limited liability company taxed as a partnership or multiple owners of property shall be passed through to the partners, members or owners on a pro rata basis or pursuant to an executed agreement among the partners, members or owners documenting an alternative distribution method. Partners, members or other owners of a pass-through entity are not eligible to elect a refund of excess credit in lieu of a carryforward of the credit. However, a partnership or limited liability company taxed as a partnership may elect to claim a refund of excess credit at the entity level on a form prescribed by the Department of Revenue. Additionally, excess tax credits that are attributable to rehabilitated property that was placed in service by a pass-through entity prior to January 1, 2011, and that have previously been allocated to and are held by another pass-through entity prior to January 1, 2011, may be refunded to such other pass-through entity.

(4)(a) To claim the credit authorized pursuant to this section, the taxpayer shall apply to the department which shall determine the amount of eligible rehabilitation costs and expenses and whether the rehabilitation is consistent with the standards of the Secretary of the United States Department of the Interior. The department shall issue a certificate evidencing the eligible credit if the taxpayer is found to be eligible for the tax credit. The taxpayer shall attach the certificate to all income tax returns on which the credit is claimed.

(b) The aggregate amount of tax credits that may be awarded under this section shall not exceed Sixty Million Dollars (\$60,000,000.00).

(5)(a) The board of trustees of the department shall establish fees to be charged for the services performed by the department under this section and shall publish the fee schedule. The fees contained in the schedule shall be in amounts reasonably calculated to recover the costs incurred by the department for the administration of this section. Any taxpayer desiring to participate in the tax credits authorized by this section shall pay the appropriate fee as contained in the fee schedule to the department, which shall be used by the department, without appropriation, to offset the administrative costs of the department associated with its duties under this section.

(b) There is hereby created within the State Treasury a special fund into which shall be deposited all the fees collected by the department pursuant to this section. Money deposited into the fund shall not lapse at the end of any fiscal year and investment earnings on the proceeds in such special fund shall be deposited into such fund. Money from the fund shall be disbursed upon warrants issued by the State Fiscal Officer upon requisitions signed by the executive director of the department to assist the department in carrying out its duties under this section.

(6) This section shall only apply to taxpayers:

(a) Who have been issued a certificate evidencing the eligible credit before December 31, 2014; or

(b) Who, before December 31, 2014, have received a determination in writing from the Mississippi Department of Archives and History, in

accordance with the department's Historic Preservation Certificate Application, Part 2, that the rehabilitation is consistent with the historic character of the property and that the property meets the United States Secretary of Interior's Standards for Rehabilitation, or will meet the standards if certain specified conditions are met, and, who are issued a certificate evidencing the eligible credit on or after December 31, 2014.

SOURCES: Laws, 2006, ch. 420, § 1; Laws, 2011, ch. 302, § 1; Laws, 2011, ch. 477, § 1, eff from and after Jan. 1, 2011.

Joint Legislative Committee Note — Section 1 of ch. 302, Laws of 2011, effective from and after passage (approved on February 1, 2011), amended this section. Section 1 of ch. 477, Laws of 2011, effective from and after January 1, 2011 (approved March 30, 2011) also amended this section. As set out above, this section reflects the language of Section 1 of ch. 477, Laws of 2011, as consistent with the intent of the Legislature that the substantive amendments to the section contained in ch. 477 control over the amendment by ch. 302, which was passed to extend the automatic repeal date for the section.

Amendment Notes — The first 2011 amendment (ch. 302), substituted "December 31, 2013" for "December 31, 2011" at the end of (6).

The second 2011 amendment (ch. 477), added (3)(a)(ii) and (iii); added the last three sentences in (3)(b); added (4)(b); deleted former (6), which was a repealer for the section, effective December 31, 2011; and added (6).

§ 27-7-22.32. Income tax credit for certain qualified adoption expenses.

There shall be allowed as a credit against the tax imposed by this chapter the amount of the qualified adoption expenses paid or incurred, not to exceed Two Thousand Five Hundred Dollars (\$2,500.00), for each dependent child legally adopted by a taxpayer under the laws of this state during calendar year 2006 or during any calendar year thereafter. The tax credit under this section may be claimed for the taxable year in which the adoption becomes final under the laws of this state. Any tax credit claimed under this section but not used in any taxable year may be carried forward for the three (3) succeeding tax years. A tax credit is not allowed under this section for any child for which an exemption is claimed during the same taxable year under Section 27-7-21(e). For the purposes of this section, the term "qualified adoption expenses" means and has the same definition as that term has in 26 USCS Section 36C.

SOURCES: Laws, 2006, ch. 518, § 1, eff from and after Jan. 1, 2006.

Joint Legislative Committee Note — Pursuant to Section 1-1-109, the Joint Legislative Committee on Compilation, Revision and Publication of Legislation corrected a typographical error in a statutory reference in the last sentence of the section. The reference to "26 USCS 23" was changed to "26 USCS Section 36C." The Joint Committee ratified the correction at its August 16, 2012, meeting.

§ 27-7-22.36. Job tax credit for enterprises owning or operating an upholstered household furniture manufacturing facility for each full-time employee employed in new cut and sew job [Repealed effective January 1, 2016].

(1) As used in this section:

(a) “Full-time employee” means an employee that works at least thirty-five (35) hours per week.

(b) “New cut and sew job” means a job in which the employee cuts and sews upholstery for upholstered household furniture and which job did not exist in this state before January 1, 2010.

(2) Any enterprise owning or operating an upholstered household furniture manufacturing facility is allowed a job tax credit for taxes imposed by this chapter equal to Two Thousand Dollars (\$2,000.00) annually for each full-time employee employed in a new cut and sew job for a period of five (5) years from the date the credit commences. The credit shall commence on the date selected by the enterprise. For the year in which the commencement date occurs, the credit will be determined based on the monthly average number of full-time employees employed in new cut and sew jobs subject to the Mississippi income tax withholding that are employed by the enterprise. For each year thereafter, the number of new cut and sew jobs shall be determined by comparing the monthly average number of full-time employees employed in new cut and sew jobs subject to the Mississippi income tax withholding for the taxable year with the corresponding period of the prior taxable year. The Department of Revenue shall verify that the jobs claimed by enterprises to obtain the credit meet the definition of the term “new cut and sew job.” The State Tax Commission shall adjust the credit allowed each year for employment fluctuations.

(3) The credit that may be used each year shall be limited to an amount not greater than the total state income tax liability of the enterprise. Any tax credit claimed under this section but not used in any taxable year may be carried forward for five (5) consecutive years from the close of the tax year in which the credits were earned.

(4) The tax credits provided for in this section shall be in lieu of the tax credits provided for in Section 57-73-21 and any enterprise using the tax credit authorized in this section shall not use the tax credit authorized in Section 57-73-21.

(5) Any taxpayer who is eligible for the credit authorized in this section prior to January 1, 2013, shall be eligible for the credit authorized in this section, notwithstanding the repeal of this section, and shall be allowed to carry forward the credit after January 1, 2013, as provided for in subsection (3) of this section.

(6) This section shall be repealed from and after January 1, 2016.

SOURCES: Laws, 2010, ch. 432, § 1; Laws, 2012, ch. 378, § 1, eff from and after July 1, 2012.

Amendment Notes — The 2012 amendment substituted “Department of Revenue” for “State Tax Commission” in the next-to-last sentence in (2); and extended the date of the repealer provision in (6) from “July 1, 2013” to “July 1, 2016” in (6).

§ 27-7-41. Time and place for filing returns.

JUDICIAL DECISIONS

1. Bankruptcy.

Summary judgment was granted to the Mississippi Department of Revenue in a Chapter 7 bankruptcy case because a debtor was unable to discharge income taxes from 2002 and 2005; the debtor

failed to file an income tax return in 2002, and the 2005 return was not timely filed under Miss. Code Ann. §§ 27-7-41, 27-7-50. *Weiland v. Miss. Dep’t of Revenue* (In re Weiland), 465 B.R. 108 (Bankr. N.D. Miss. 2011).

§ 27-7-47. Free online income tax preparation and filing services for certain taxpayers.

The Commissioner of Revenue may establish a program to offer free online income tax preparation and filing services to Mississippi taxpayers similar to the free filing program offered by the United States Internal Revenue Service. To implement this program, the Commissioner of Revenue may enter into an agreement with providers of electronic tax preparation and filing services to offer the services at no cost to the State of Mississippi and free of charge to Mississippi taxpayers who are eligible to utilize the free filing program offered by the Internal Revenue Service. The Department of Revenue may place links to the free file services on its website.

SOURCES: Laws, 2012, ch. 432, § 1, eff from and after July 1, 2012.

Editor’s Note — Former § 27-7-47 pertained to the payment of an estimated tax by installments.

§ 27-7-50. Extension of time to file return.

JUDICIAL DECISIONS

1. Bankruptcy.

Summary judgment was granted to the Mississippi Department of Revenue in a Chapter 7 bankruptcy case because a debtor was unable to discharge income taxes from 2002 and 2005; the debtor

failed to file an income tax return in 2002, and the 2005 return was not timely filed under Miss. Code Ann. §§ 27-7-41, 27-7-50. *Weiland v. Miss. Dep’t of Revenue* (In re Weiland), 465 B.R. 108 (Bankr. N.D. Miss. 2011).

ARTICLE 3.

WITHHOLDING OF TAX.

SEC.

27-7-309. Employer’s return and payment of taxes withheld.

27-7-345. Civil penalties for failure to file return or deficiency in payment of tax.

§ 27-7-309. Employer's return and payment of taxes withheld.

[Until July 1, 2013, this section shall read as follows:]

(1)(a) Except as otherwise provided in this subsection, every employer required to deduct and withhold from wages under this article shall, for each calendar quarter, on or before the fifteenth day of the month following the close of such calendar quarter, file a withholding return as prescribed by the commissioner and pay over to the commissioner the full amount required to be deducted and withheld from wages by such employer for the calendar quarter. Provided that the commissioner may, by regulation, provide that every such employer shall, on or before the fifteenth day of each month, pay over to the commissioner or a depository designated by the commissioner, the amount required to be deducted and withheld by such employer for the preceding month, if such amount is One Hundred Dollars (\$100.00) or more. Returns and payments placed in the mail must be postmarked by the due date in order to be timely filed, except when the due date falls on a weekend or holiday, returns and payments placed in the mail must be postmarked by the first working day following the due date in order to be considered timely filed.

(b) An employer having an average monthly withholding tax liability of at least Twenty Thousand Dollars (\$20,000.00) for the preceding calendar year shall pay to the Department of Revenue on or before June 25, 2003, and on or before the twenty-fifth day of June of each succeeding year thereafter, an amount equal to at least seventy-five percent (75%) of such employer's estimated withholding tax liability for the month of June of the current taxable year, or an amount equal to at least seventy-five percent (75%) of the employer's withholding tax liability for the month of June of the preceding taxable year. Payments required to be made under this paragraph must be received by the Department of Revenue no later than June 25 in order to be considered timely made. An employer that fails to comply with the requirements of this paragraph may be assessed a penalty in an amount equal to ten percent (10%) of the difference between any amount the taxpayer pays pursuant to this paragraph and the employer's actual withholding tax liability for the month of June for which the estimated payment was required to be made. This paragraph shall not apply to any agency, department or instrumentality of the United States, any agency, department, institution, instrumentality or political subdivision of the State of Mississippi, or any agency, department, institution or instrumentality of any political subdivision of the State of Mississippi. Payments made pursuant to this paragraph for the month of June 2003, less One Hundred Thousand Dollars (\$100,000.00) thereof to be retained by the Department of Revenue to defray the costs of collection, shall be deposited by the Department of Revenue into the Budget Contingency Fund created under Section 27-103-301, and payments made pursuant to this paragraph for the month of June 2004, and each succeeding year thereafter, less One Hundred Thousand Dollars (\$100,000.00) thereof to

be retained by the Department of Revenue each year to defray the costs of collection, shall be deposited by the Department of Revenue into the State General Fund.

(c) The commissioner may promulgate rules and regulations to require or permit filing periods of any duration, in lieu of monthly or quarterly filing periods, for any taxpayer or group thereof.

(2) Notwithstanding any of the other provisions of this section, all transient employers and all employers engaged in any business which is seasonal shall make return and pay over to the commissioner on a monthly basis, the full amounts required to be deducted and withheld from the wages by such employer for the calendar month. Such returns and payments to the commissioner by such employers shall be made on or before the fifteenth day of the month following the month for which such amounts were deducted and withheld from the wages of his employees. The commissioner shall have the authority to issue reasonable rules and regulations designating or classifying those transient and seasonal employers.

(3) If the commissioner, in any case, has justifiable reason to believe that the collection of funds required to be withheld by any employer as provided herein is in jeopardy, he may require the employer to file a return and pay such amount required to be withheld at any time.

(4) Every employer who fails to withhold or pay to the commissioner any sums required by this article to be withheld and paid, shall be personally and individually liable therefor, except as provided in Section 27-7-307; and any sum or sums withheld in accordance with the provisions of this article shall be deemed to be held in trust for the State of Mississippi and shall be recorded by the employer in a ledger account so as to clearly indicate the amount of tax withheld and that the amount is the property of the State of Mississippi.

(5) Once an employer has become liable to a quarterly return of withholding, he must continue to file a quarterly report, even though no tax has been withheld, until such time as he notifies the commissioner, in writing, that he no longer has employees or that he is no longer liable for such quarterly returns.

(6) Once an employer has become liable to a monthly return of withholding, he must continue to file a monthly report, even though no tax has been withheld until such time as he notifies the commissioner, in writing, that he no longer has employees or that he is no longer liable for such monthly returns.

(7) Magnetic media reporting may be required in a manner to be determined by the commissioner.

[From and after July 1, 2013, this section shall read as follows:]

(1)(a) Except as otherwise provided in this subsection, every employer required to deduct and withhold from wages under this article shall, for each calendar quarter, on or before the fifteenth day of the month following the close of such calendar quarter, file a withholding return as prescribed

by the commissioner and pay over to the commissioner the full amount required to be deducted and withheld from wages by such employer for the calendar quarter. Provided that the commissioner may, by regulation, provide that every such employer shall, on or before the fifteenth day of each month, pay over to the commissioner or a depository designated by the commissioner, the amount required to be deducted and withheld by such employer for the preceding month, if such amount is One Hundred Dollars (\$100.00) or more. Returns and payments placed in the mail must be postmarked by the due date in order to be timely filed, except when the due date falls on a weekend or holiday, returns and payments placed in the mail must be postmarked by the first working day following the due date in order to be considered timely filed.

(b) An employer having an average monthly withholding tax liability of at least Fifty Thousand Dollars (\$50,000.00) for the preceding calendar year shall pay to the Department of Revenue on or before June 25, 2014, and on or before the twenty-fifth day of June of each succeeding year thereafter, an amount equal to at least seventy-five percent (75%) of such employer's estimated withholding tax liability for the month of June of the current taxable year, or an amount equal to at least seventy-five percent (75%) of the employer's withholding tax liability for the month of June of the preceding taxable year. Payments required to be made under this paragraph must be received by the Department of Revenue no later than June 25 in order to be considered timely made. An employer that fails to comply with the requirements of this paragraph may be assessed a penalty in an amount equal to ten percent (10%) of the difference between any amount the taxpayer pays pursuant to this paragraph and the employer's actual withholding tax liability for the month of June for which the estimated payment was required to be made. This paragraph shall not apply to any agency, department or instrumentality of the United States, any agency, department, institution, instrumentality or political subdivision of the State of Mississippi, or any agency, department, institution or instrumentality of any political subdivision of the State of Mississippi. Payments made pursuant to this paragraph for the month of June, less One Hundred Thousand Dollars (\$100,000.00) thereof to be retained by the Department of Revenue each year to defray the costs of collection, shall be deposited by the Department of Revenue into the State General Fund.

(c) The commissioner may promulgate rules and regulations to require or permit filing periods of any duration, in lieu of monthly or quarterly filing periods, for any taxpayer or group thereof.

(2) Notwithstanding any of the other provisions of this section, all transient employers and all employers engaged in any business which is seasonal shall make return and pay over to the commissioner on a monthly basis, the full amounts required to be deducted and withheld from the wages by such employer for the calendar month. Such returns and payments to the commissioner by such employers shall be made on or before the fifteenth day

of the month following the month for which such amounts were deducted and withheld from the wages of his employees. The commissioner shall have the authority to issue reasonable rules and regulations designating or classifying those transient and seasonal employers.

(3) If the commissioner, in any case, has justifiable reason to believe that the collection of funds required to be withheld by any employer as provided herein is in jeopardy, he may require the employer to file a return and pay such amount required to be withheld at any time.

(4) Every employer who fails to withhold or pay to the commissioner any sums required by this article to be withheld and paid, shall be personally and individually liable therefor, except as provided in Section 27-7-307; and any sum or sums withheld in accordance with the provisions of this article shall be deemed to be held in trust for the State of Mississippi and shall be recorded by the employer in a ledger account so as to clearly indicate the amount of tax withheld and that the amount is the property of the State of Mississippi.

(5) Once an employer has become liable to a quarterly return of withholding, he must continue to file a quarterly report, even though no tax has been withheld, until such time as he notifies the commissioner, in writing, that he no longer has employees or that he is no longer liable for such quarterly returns.

(6) Once an employer has become liable to a monthly return of withholding, he must continue to file a monthly report, even though no tax has been withheld until such time as he notifies the commissioner, in writing, that he no longer has employees or that he is no longer liable for such monthly returns.

(7) Magnetic media reporting may be required in a manner to be determined by the commissioner.

SOURCES: Codes, 1942, § 9220-65; Laws, 1968, ch. 580, § 5; Laws, 1982, ch. 489, § 4; Laws, 1988, ch. 391, § 8; Laws, 1995, ch. 549, § 1; Laws, 1998, ch. 412, § 1; Laws, 2002, ch. 539, § 1; Laws, 2005, ch. 330, § 1; Laws, 2007, ch. 536, § 1; Laws, 2008, ch. 507, § 9; Laws, 2009, ch. 563, § 7; Laws, 2010, ch. 562, § 7; Laws, 2012, ch. 547, § 3, eff from and after July 1, 2012.

Amendment Notes — The 2012 amendment provided for 2 versions of the section. In the version effective until July 1, 2013, in (1)(b), substituted “Department of Revenue” for “State Tax Commission” throughout and substituted “June 2004” for “June of 2004”; in the section effective July 1, 2013, in (1)(b), substituted “Department of Revenue” for “State Tax Commission” throughout, and substituted “June 25, 2014” for “June 25, 2013” in the first sentence.

§ 27-7-345. Civil penalties for failure to file return or deficiency in payment of tax.

Any taxpayer who either fails to file a required return within the time prescribed, or who fails to remit the tax or remits less than the amount due under the return, shall be liable for the following penalties:

(a) If the failure to file a return within the time prescribed, or the failure to pay the tax or any part thereof, was not the result of any fraudulent intent, the taxpayer shall be liable for a penalty in the amount of ten percent (10%) of the total amount of deficiency or delinquency in the tax, plus interest on the amount of tax due at the rate of one percent (1%) per month on the amount not paid, from the date such tax was due until paid, and such amount shall be added to the liability of the taxpayer unless such failure was due to reasonable cause.

(b) If the failure to file the return or to remit the tax or any part thereof was the result of a fraudulent intent to evade the payment to the commissioner, the taxpayer, in addition to the criminal penalty provided in Section 27-7-347, shall be liable for a penalty of fifty percent (50%) of the tax due, plus interest on the amount of tax due at the rate of one percent (1%) per month on the amount not paid.

(c) If the failure to file an information return or to furnish a required statement within the time prescribed was not the result of any fraudulent intent, the taxpayer shall be liable for a penalty of Five Dollars (\$5.00) per statement, with a minimum of Two Hundred Fifty Dollars (\$250.00) up to a maximum of Ten Thousand Dollars (\$10,000.00) per reporting account.

(d) If the failure to file an information return or to furnish a required statement was the result of intentional disregard of filing requirements, the taxpayer shall be liable for a penalty of Twenty-five Dollars (\$25.00) per statement, with a minimum of Two Hundred Fifty Dollars (\$250.00) up to a maximum of Fifty Thousand Dollars (\$50,000.00) per reporting account.

SOURCES: Codes, 1942, § 9220-66; Laws, 1968, ch. 580, § 6; Laws, 1982, ch. 489, § 7; Laws, 1989, ch. 485, § 9; Laws, 1995, ch. 346, § 5; Laws, 2012, ch. 566, § 6, eff from and after July 1, 2012.

Editor's Note — Laws of 2012, ch. 566, § 10, provide:

“SECTION 10. Sections 8 and 9 of this act shall take effect and be in force from and after its passage, and the remaining sections of this act shall take effect and be in force from and after July 1, 2012.

Amendment Notes — The 2012 amendment deleted “for the first offense, fifteen percent (15%) for the second offense, twenty-five percent (25%) for the third offense, and not less than twenty-five percent (25%) up to a maximum of fifty percent (50%) for any subsequent offense” following “in the amount of ten percent (10%)” in (a).

CHAPTER 13

Corporation Franchise Tax

SEC.

27-13-13. Multistate corporations.

§ 27-13-13. Multistate corporations.

(1) In the case of organizations doing business both within and without Mississippi, the value of the capital employed in this state shall be determined by first computing the ratio between (1) the real and tangible personal

property owned in Mississippi and gross receipts from business carried on in Mississippi, and (2) the total real and tangible personal property owned and gross receipts wherever located and from wherever received. Said ratio then shall be applied to the total capital stock, surplus, undivided profits and true reserves and the result of that application shall be the capital employed in this state. Provided, however, that the amount of the determined capital in Mississippi shall in no case be less than the assessed value of the Mississippi property of the organization for the year preceding the year in which the return is due.

(2)(a) For the purpose of this section, for tax returns for tax years ending before January 1, 1999, an organization which uses a formula method of apportionment in making income tax returns to this state shall determine its gross receipts from business carried on in Mississippi by applying to total unitary receipts the ratio achieved, or which would be achieved, by such formula and adding to the result of such application any nonunitary Mississippi receipts.

(b) For the purpose of this section, for tax returns for tax years ending on or after January 1, 1999, the gross receipts of an organization that is required to use a formula method of apportionment in making income tax returns to this state shall be the same (both as to gross receipts from business carried on in Mississippi and gross receipts wherever located) as the gross receipts (or sales) used for the receipts or sales factor in the applicable income tax formula. However, gross receipts from business carried on in Mississippi, for the purposes of this section, shall also include any receipts from the taxpayer's business operations which are not apportioned but rather are directly allocated or assigned to this state. If the taxpayer is required to use a formula method of apportionment in making income tax returns which does not have a receipts or sales factor, then the receipts factor for the franchise tax formula shall be determined by regulation of the commission.

(c) For purposes of this section, for tax returns for tax years ending on or after December 31, 2001, the ratio described in subsection (1) of this section shall include all gross receipts as specified in paragraph (b) of this subsection and where a taxpayer owns a direct or indirect interest in a flow-through entity, the taxpayer shall include in the ratio its portion of the flow-through entity's (i) real and tangible personal property owned in Mississippi and gross receipts from business carried on in Mississippi, and (ii) total real and tangible property owned and gross receipts wherever located and from wherever received. The taxpayer shall include its portion of the flow-through entity's assessed value of Mississippi property when determining its assessed value of Mississippi property. A flow-through entity's real property, tangible personal property, gross receipts and assessed value of property shall include its portion of these same items of any flow-through entity in which it owns a direct or indirect interest. For purposes of this section, flow-through entity is every form of organization other than a corporation, association or joint-stock company or other

organization which would qualify for exemption under Section 27-13-63 if the organization were a corporation, association or joint-stock company.

(d) For purposes of this section, receipts for sales to a Mississippi distribution facility of pharmaceutical products by a major supplier are not included in the Mississippi receipts in computing the apportionment ratio. As used in this paragraph:

(i) "Major supplier" means a company or group of affiliated companies (as defined in Section 27-7-37) who ship at least One Hundred Million Dollars (\$100,000,000.00) annually of pharmaceutical products to a Mississippi distribution facility.

(ii) "Mississippi distribution facility" means a distribution facility that received funding from the "Mississippi Industry Incentive Financing Revolving Fund" to open a facility in Mississippi and construction on the facility was begun between July 1, 2010, and December 31, 2010.

SOURCES: Codes, 1942, § 9319; Laws, 1934, ch. 121; Laws, 1956, ch. 412, § 4; Laws, 1975, ch. 467, § 4; Laws, 1997, ch. 536, § 1; Laws, 2001, ch. 586, § 7; Laws, 2011, ch. 537, § 1, eff from and after passage (approved Apr. 26, 2011.)

Editor's Note — Laws of 2011, ch. 537, § 3, provides:

"SECTION 3. Section 1 of this act shall take effect and be in force from and after its passage [April 26, 2011] and Section 2 of this act shall take effect and be in force from and after January 1, 2011."

Amendment Notes — The 2011 amendment added (2)(d).

Cross References — Mississippi Industry Incentive Financing Revolving Fund, see § 57-1-221.

CHAPTER 15

Statewide Privilege Taxes

Insurance Taxes	27-15-81
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INSURANCE TAXES

SEC.	
27-15-129.	Reduction in premium tax for qualifying Mississippi investments.

§ 27-15-83. Privilege tax for foreign and domestic insurance companies; fee for amending privilege license.

Cross References — Capital and surplus requirements for various classes of insurance companies, see § 83-19-31.

§ 27-15-129. Reduction in premium tax for qualifying Mississippi investments.

(1) The amount of premium tax payable pursuant to Sections 27-15-103, 27-15-109, 27-15-119 and 83-31-45, Mississippi Code of 1972, shall be reduced from the amount otherwise fixed in such sections if the payer files a sworn

statement with the required annual report showing as of the beginning of the reporting period that at least the following amounts of the total admitted assets of the payer were invested and maintained in qualifying Mississippi investments as hereinafter defined in subsection (2) of this section over the period covered by such report:

Percentage of Total Admitted Assets in Qualifying Mississippi Investments	Percentage of Premium Tax Payable
1%	99%
2%	98%
3%	97%
4%	96%
5%	95%
6%	94%
7%	93%
8%	92%
9%	91%
10%	80%
15%	70%
20%	60%
25%	50%

(2) For the purpose of this section, “a qualifying Mississippi investment” is hereby defined as follows:

(a) Certificates of deposit issued by any bank or savings and loan association domiciled in this state;

(b) Bonds of this state or bonds of municipal, school, road or levee districts, or other political subdivisions of this state;

(c) Loans evidenced by notes and secured by deeds of trust on property located in this state;

(d) Real property located in this state;

(e) Policy loans to residents of Mississippi, or other loans to residents of this state, or to corporations domiciled in this state;

(f) Common or preferred stock, bonds and other evidences of indebtedness of corporations domiciled in this state; and

(g) Cash on deposit in any bank or savings and loan association domiciled in this state.

“A qualifying Mississippi investment” shall not include any investment for which a credit is allocated under Section 57-105-1 and/or Section 57-115-1 et seq.

(3) If the credits, or any part thereof, authorized by the preceding provisions of this section shall be held by a court of final jurisdiction to be unconstitutional and void for any reason or to make the annual premium taxes levied by Sections 27-15-103, 27-15-109, 27-15-119 and 83-31-45, Mississippi Code of 1972, unlawfully discriminatory or otherwise invalid under the Fourteenth Amendment or the Commerce Clause of the Constitution of the

United States or under any state or other federal constitutional provisions, it is hereby expressly declared that such fact shall in no way affect the validity of the annual premium taxes levied thereby, and that such provisions would have been enacted even though the Legislature had known this credit section would be held invalid.

(4) This section shall apply to taxes accruing and investments existing from and after July 1, 1985.

SOURCES: Laws, 1985, ch. 530, § 5; Laws, 1986, ch. 321; Laws, 1989, ch. 576, § 1; Laws, 1990, ch. 333, § 1; Laws, 1991, ch. 381, § 1; Laws, 1992, ch. 375, § 1; Laws, 2007, ch. 528, § 2; Laws, 2011, ch. 524, § 7, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment added “and/or Section 57-115-1 et seq.” at the end of the last paragraph of (2).

CHAPTER 17

Local Privilege Taxes

GENERAL PROVISIONS

§ 27-17-9. Privilege taxes imposed; amount of such taxes.

Cross References — Dealer engaged in business of purchasing precious items for resale required to purchase privilege license under this section, see § 75-95-3.

CHAPTER 19

Motor Vehicle Privilege and Excise Taxes

Article 1.	Motor Vehicle Privilege Taxes	27-19-1
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ARTICLE 1.

MOTOR VEHICLE PRIVILEGE TAXES.

Sec.	
27-19-3.	Definitions.
27-19-31.	License tags or plates and renewal license decals; issuance and duration; contents; fastening to vehicles; county designation on license tags; defaced tags and decals.
27-19-35.	License tags or plates and renewal license decals; motorcycles.
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27-19-44.	Special license tags or plates.
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27-19-51.	Special license tags or plates; army and air national guards and reserves.
27-19-56.5.	Special license tags or plates; Pearl Harbor survivors and Purple Heart recipients.

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- 27-19-56.14. Special license tags or plates; Grand Lodge of Mississippi members, their widows and children of deceased members.
- 27-19-56.15. Special license tags or plates; display of emblem of public universities located in other states.
- 27-19-56.27. Special license tags or plates; Mississippi seafood industry supporter.
- 27-19-56.47. Special license tags or plates; aircraft pilot.
- 27-19-56.62. Special license tags or plates; Bronze Star recipient.
- 27-19-56.63. Special license tags or plates; Diabetics.
- 27-19-56.68. Special license tags or plates; Girl Scouts of the United States of America.
- 27-19-56.72. Special license tags or plates; Mississippi Association of Realtors.
- 27-19-56.73. Special license tags or plates; Mississippi Forestry Association supporters.
- 27-19-56.74. Special license tags or plates; Stop Child Abuse.
- 27-19-56.75. Special license tags or plates; State Board of Funeral Service licensee.
- 27-19-56.76. Special license tags or plates; Mississippi Nurses Foundation supporter.
- 27-19-56.77. Special license tags or plates; Mississippi Junior Golf Foundation supporter.
- 27-19-56.87. Special license tags or plates; St. Jude Children's Research Hospital supporter.
- 27-19-56.88. Special license tags or plates; Friends of the MED, Coahoma County.
- 27-19-56.90. Special license tags or plates; National Rifle Association of America supporter.
- 27-19-56.92. Special license tags or plates; Down Syndrome awareness.
- 27-19-56.93. Special license tags or plates; breast cancer awareness.
- 27-19-56.96. Special license tags or plates; Professional Hair Designers Incorporated member.
- 27-19-56.97. Special license tags or plates; American Cancer Society Supporter.
- 27-19-56.98. Special license tags or plates; DECA supporter.
- 27-19-56.99. Special license tags or plates; Civil Legal Assistance Fund supporter.
- 27-19-56.100. Special license tags or plates; Gulf States Golf Foundation supporter.
- 27-19-56.101. Special license tags or plates; Mississippi Department of Archives and History supporter.
- 27-19-56.102. Special license tags or plates; National Wild Turkey Federation supporter.
- 27-19-56.103. Special license tags or plates; Kappa Alpha Order supporter.
- 27-19-56.104. Special license tags or plates; honoring the Civilian Conservation Corps.
- 27-19-56.106. Special license tags or plates; Homebuilders Association of Mississippi supporter.
- 27-19-56.107. Special license tags or plates; Mississippi Families for Kids supporter.
- 27-19-56.108. Special license tags or plates; Rotary International supporter.
- 27-19-56.109. Special license tags or plates; "Support Teachers."
- 27-19-56.112. Special license tags or plates; Mississippi Youth Soccer Association supporter.
- 27-19-56.113. Special license tags or plates; Profession of Pharmacy supporter.
- 27-19-56.114. Special license tags or plates; SafeCity Initiative supporter.
- 27-19-56.117. Special license tags or plates; Police Athletic League of Gulfport, Inc. supporter.
- 27-19-56.119. Special license tags or plates; Support Our Troops, Inc. supporter.
- 27-19-56.121. Special license tags or plates; Mississippi Children's Museum supporter.
- 27-19-56.122. Special license tags or plates; honoring the Historic City of Magnolia.
- 27-19-56.123. Special license tags or plates; Mississippi martial arts supporter.
- 27-19-56.124. Special license tags or plates; Gastroparesis awareness supporter.
- 27-19-56.125. Special license tags or plates; to Mississippians who are veterans of the United States Armed Forces.

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- 27-19-56.127. Special license tags or plates; Mississippi Wing of the Civil Air Patrol supporter.
- 27-19-56.128. Special license tags or plates; Crohn's and Colitis Foundation of America supporter.
- 27-19-56.129. Special license tags or plates; Mississippi Hurricane Recovery Fund supporter.
- 27-19-56.132. Special license tags or plates; ANTI-THEFT assistance.
- 27-19-56.133. Special license tags or plates; Boys and Girls Clubs supporter.
- 27-19-56.135. Special license tags or plates; attorney.
- 27-19-56.137. Special license tags or plates; Rebuild the Coast.org supporter.
- 27-19-56.138. Special license tags or plates; Kappa Alpha Psi Fraternity, Inc. supporter.
- 27-19-56.139. Special license tags or plates; Bicycle Advocacy Group of Mississippi supporter.
- 27-19-56.140. Special license tags or plates; Veterans of the United States Armed Forces supporter.
- 27-19-56.141. Special license tags or plates; Mississippi SIDS Alliance supporter.
- 27-19-56.143. Special license tags or plates; "In God We Trust."
- 27-19-56.147. Special license tags or plates; Baptist Homes, Inc. supporter.
- 27-19-56.154. Special license tags or plates; supporter of the Mississippi public school district of vehicle owner's choice or certain nonprofit foundations, organizations or associations.
- 27-19-56.156. Special license tags or plates; "Thank a Teacher Today."
- 27-19-56.172. Special license tags or plates; Mississippi Academy of Family Physicians Foundation supporter.
- 27-19-56.176. Special license tags or plates; Mississippi Dental Hygienists Association supporter.
- 27-19-56.195. Special license tags or plates; Professional Firefighters Association of Mississippi supporter.
- 27-19-56.196. Special license tags or plates; Mississippi Wildlife Federation supporter.
- 27-19-56.216. Special license tags or plates; Laurel High School supporter.
- 27-19-56.232. Special license tags or plates; Biloxi Public School District supporter.
- 27-19-56.240. Special license tags or plates; commemorating New Orleans Saints 2009 season World Football Champions.
- 27-19-56.241. Special license tags or plates; Special Olympics supporter.
- 27-19-56.242. Special license tags or plates; Mississippi Music Educators Association supporter.
- 27-19-56.243. Special license tags or plates; Mississippi Corvette Club, Inc. supporter.
- 27-19-56.244. Special license tags or plates; Charleston Tigers Athletic Foundation supporter.
- 27-19-56.245. Special license tags or plates; Baptist Medical and Dental Mission International (BMDMI) of Hattiesburg, Mississippi supporter.
- 27-19-56.246. Special license tags or plates; Pascagoula High School supporter.
- 27-19-56.247. Special license tags or plates; Simpson Academy supporter.
- 27-19-56.248. Special license tags or plates; supporter of The Leukemia & Lymphoma Society.
- 27-19-56.249. Special license tags or plates; supporter of filmmakers in the State of Mississippi.
- 27-19-56.250. Special license tags or plates; Presbyterian Christian School supporter.
- 27-19-56.251. Special license tags or plates; Farm Families of Mississippi supporter.
- 27-19-56.252. Special license tags or plates; Taylorsville High School supporter.
- 27-19-56.253. Special license tags or plates; Raleigh High School supporter.
- 27-19-56.254. Special license tags or plates; Mize Attendance Center supporter.
- 27-19-56.255. Special license tags or plates; supporter of crappie fishing in the State of Mississippi.

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- 27-19-56.256. Special license tags or plates; Tylertown High School supporter.
- 27-19-56.257. Special license tags or plates; Mississippians for Better Mental Health supporter.
- 27-19-56.258. Special license tags or plates; Alzheimer's Association, Mississippi Chapter supporter.
- 27-19-56.259. Special license tags or plates; Nichols Tigers of Biloxi, Mississippi supporter.
- 27-19-56.260. Special license tags or plates; horse trailer license tag; Mississippi State Equine Association supporter.
- 27-19-56.261. Special license tags or plates; St. Joseph Catholic School, Madison, Mississippi, supporter.
- 27-19-56.262. Special license tags or plates; Magnolia High School Alumni Association, Inc. supporter.
- 27-19-56.263. Special license tags or plates; Tunica Academy supporter.
- 27-19-56.264. Special license tags or plates; McNair School Reunion, Inc. supporter.
- 27-19-56.265. Special license tags or plates; Vicksburg High School supporter.
- 27-19-56.266. Special license tags or plates; Corinth High School Alumni Association supporter.
- 27-19-56.267. Special license tags or plates; Mississippi Veterinary Association supporter.
- 27-19-56.268. Special license tags or plates; dyslexia awareness.
- 27-19-56.269. Special license tags or plates; "DON'T TREAD ON ME."
- 27-19-56.270. Special license tags or plates; supporter of Jackson Academy, Jackson, Mississippi.
- 27-19-56.271. Special license tags or plates; Le Bonheur Children's Hospital supporter.
- 27-19-56.272. Special license tags or plates; Abbie Rogers Civitan Camp supporter.
- 27-19-56.273. Special license tags or plates; Animal Rescue League of Laurel supporter.
- 27-19-56.274. Special license tags or plates; Brookhaven Academy supporter.
- 27-19-56.275. Special license tags or plates; in honor of Ronald Reagan, fortieth President of the United States.
- 27-19-56.276. Special license tags or plates; Jackson Preparatory School supporter.
- 27-19-56.277. Special license tags or plates; "We Love Life."
- 27-19-56.278. Special license tags or plates; Connected Hearts Domestic Violence Organization, Inc. supporter.
- 27-19-56.279. Special license tags or plates; Mississippi Tea Party, Inc. supporter.
- 27-19-56.280. Special license tags or plates; Louisiana-Mississippi Hospice and Palliative Care Organization (LMHPCO) supporter.
- 27-19-56.281. Special license tags or plates; supporter of Lanier High School, Jackson, Mississippi.
- 27-19-56.282. Special license tags or plates; Pi Kappa Phi Fraternity supporter.
- 27-19-56.283. Special license tags or plates; Hattiesburg Zoological Society supporter.
- 27-19-56.284. Special license tags or plates; recipient of the Silver Star.
- 27-19-56.285. Special license tags or plates; congenital heart defect awareness.
- 27-19-56.286. Special license tags or plates; Mississippi Law Enforcement Officers' Training Academy supporter.
- 27-19-56.287. Special license tags or plates; East Central High School, Jackson County, Mississippi, supporter.
- 27-19-56.288. Special license tags or plates; Resurrection Catholic School supporter.
- 27-19-56.289. Special license tags or plates; Mississippi School for Mathematics and Science supporter.
- 27-19-56.290. Special license tags or plates; Saint Andrews Episcopal School supporter.
- 27-19-56.291. Special license tags or plates; Mississippi Trucking Association Foundation, Inc. supporter.

- 27-19-56.292. Special license tags or plates; Mississippi Law Enforcement Officers' Association supporter.
- 27-19-56.293. Special license tags or plates; Catch-A-Dream Foundation supporter.
- 27-19-56.294. Special license tags or plates; New Albany High School supporter.
- 27-19-56.295. Special license tags or plates; Oxford High School supporter.
- 27-19-56.296. Special license tags or plates; Lafayette High School supporter.
- 27-19-56.297. Special license tags or plates; Germantown High School supporter.
- 27-19-56.298. Special license tags or plates; Columbus Air Force Base supporter.
- 27-19-56.299. Special license tags or plates; Jimmie Rodgers Memorial Museum supporter.
- 27-19-56.300. Special license tags or plates; Mississippi Emergency Services Association supporter.
- 27-19-56.301. Special license tags or plates; Mississippi Damage Prevention Council supporter.
- 27-19-56.302. Special license tags or plates; Mississippi Swimming Association supporter.
- 27-19-56.303. Special license tags or plates; supporter of Northwest Rankin High School athletics.
- 27-19-56.304. Special license tags or plates; Southern Pines Animal Shelter supporter.
- 27-19-56.305. Special license tags or plates; Big Brothers Big Sisters of Mississippi, Inc. supporter.
- 27-19-56.306. Special license tags or plates; Kossuth High School supporter.
- 27-19-56.307. Special license tags or plates; Phi Kappa Tau Fraternity supporter.
- 27-19-56.308. Special license tags or plates; Corinth High School supporter.
- 27-19-56.309. Special license tags or plates; Mississippi Golf Association supporter.
- 27-19-56.310. Special license tags or plates; Alcorn Central High School supporter.
- 27-19-56.311. Special license tags or plates; Biggersville High School supporter.
- 27-19-56.312. Special license tags or plates; Sisters With A Throttle Motorcycle Club supporter.
- 27-19-56.313. Special license tags or plates; Pearl River Valley Water Supply District supporter.
- 27-19-56.314. Special license tags or plates; MIND Center at the University of Mississippi Medical Center supporter.
- 27-19-56.315. Special license tags or plates; Juvenile Diabetes Research Foundation supporter.
- 27-19-56.316. Special license tags or plates; Homes of Hope for Children, Inc. supporter.
- 27-19-56.317. Special license tags or plates; Mississippi Bow Hunters Association, Inc. supporter.
- 27-19-56.318. Special license tags or plates; United States Marine Corps.
- 27-19-56.319. Special license tags or plates; Shriners International.
- 27-19-56.320. Special license tags or plates; in honor of the Tuskegee Airmen.
- 27-19-56.321. Special license tags or plates; cystic fibrosis awareness.
- 27-19-63. Payment of tax; penalties, etc.
- 27-19-66.1. Registration of trailer fleet; application; fee; addition or removal of trailer.

§ 27-19-3. Definitions.

(a) The following words and phrases when used in this article for the purpose of this article have the meanings respectively ascribed to them in this section, except in those instances where the context clearly describes and indicates a different meaning:

(1) "Vehicle" means every device in, upon or by which any person or property is or may be transported or drawn upon a public highway, except devices moved by muscular power or used exclusively upon stationary rails or tracks.

(2) "Commercial vehicle" means every vehicle used or operated upon the public roads, highways or bridges in connection with any business function.

(3) "Motor vehicle" means every vehicle as defined in this section which is self-propelled, including trackless street or trolley cars. The term "motor vehicle" shall not include electric personal assistive mobility devices as defined in Section 63-3-103.

(4) "Tractor" means every vehicle designed, constructed or used for drawing other vehicles.

(5) "Motorcycle" means every vehicle designed to travel on not more than three (3) wheels in contact with the ground, except vehicles included within the term "tractor" as herein classified and defined.

(6) "Truck tractor" means every motor vehicle designed and used for drawing other vehicles and so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn and has a gross vehicle weight (GVW) in excess of ten thousand (10,000) pounds.

(7) "Trailer" means every vehicle without motive power, designed to carry property or passengers wholly on its structure and which is drawn by a motor vehicle.

(8) "Semitrailer" means every vehicle (of the trailer type) so designed and used in conjunction with a truck tractor.

(9) "Foreign vehicle" means every motor vehicle, trailer or semitrailer, which shall be brought into the state otherwise than by or through a manufacturer or dealer for resale and which has not been registered in this state.

(10) "Pneumatic tires" means all tires inflated with compressed air.

(11) "Solid rubber tires" means every tire made of rubber other than pneumatic tires.

(12) "Solid tires" means all tires, the surface of which in contact with the highway is wholly or partly of metal or other hard, nonresilient material.

(13) "Person" means every natural person, firm, copartnership, corporation, joint-stock or other association or organization.

(14) "Owner" means a person who holds the legal title of a vehicle or in the event a vehicle is the subject of an agreement for the conditional sale, lease or transfer of the possession, the person with the right of purchase upon performance of conditions stated in the agreement, and with an immediate right of possession vested in the conditional vendee, lessee, possessor or in the event such or similar transaction is had by means of a mortgage, and the mortgagor of a vehicle is entitled to possession, then such conditional vendee, lessee, possessor or mortgagor shall be deemed the owner for the purposes of this article.

(15) "School bus" means every motor vehicle engaged solely in transporting school children or school children and teachers to and from schools;

however, such vehicles may transport passengers on weekends and legal holidays and during summer months between the terms of school for compensation when the transportation of passengers is over a route of which not more than fifty percent (50%) traverses the route of a common carrier of passengers by motor vehicle and when no passengers are picked up on the route of any such carrier.

(16) “Dealer” means every person engaged regularly in the business of buying, selling or exchanging motor vehicles, trailers, semitrailers, trucks, tractors or other character of commercial or industrial motor vehicles in this state, and having an established place of business in this state.

(17) “Highway” means and includes every way or place of whatever nature, including public roads, streets and alleys of this state generally open to the use of the public or to be opened or reopened to the use of the public for the purpose of vehicular travel, and notwithstanding that the same may be temporarily closed for the purpose of construction, reconstruction, maintenance or repair.

(18) “State Tax Commission,” “commission” or “department” means the Commissioner of Revenue of the Department of Revenue of this state, acting directly or through his duly authorized officers, agents, representatives and employees.

(19) “Common carrier by motor vehicle” means any person who or which undertakes, whether directly or by a lease or any other arrangement, to transport passengers or property or any class or classes of property for the general public in interstate or intrastate commerce on the public highways of this state by motor vehicles for compensation, whether over regular or irregular routes. The term “common carrier by motor vehicle” shall not include passenger buses operating within the corporate limits of a municipality in this state or not exceeding five (5) miles beyond the corporate limits of the municipality, and hearses, ambulances, school buses as such. In addition, this definition shall not include taxicabs.

(20) “Contract carrier by motor vehicle” means any person who or which under the special and individual contract or agreements, and whether directly or by a lease or any other arrangement, transports passengers or property in interstate or intrastate commerce on the public highways of this state by motor vehicle for compensation. The term “contract carrier by motor vehicle” shall not include passenger buses operating wholly within the corporate limits of a municipality in this state or not exceeding five (5) miles beyond the corporate limits of the municipality, and hearses, ambulances, school buses as such. In addition, this definition shall not include taxicabs.

(21) “Private commercial and noncommercial carrier of property by motor vehicle” means any person not included in the terms “common carrier by motor vehicle” or “contract carrier by motor vehicle,” who or which transports in interstate or intrastate commerce on the public highways of this state by motor vehicle, property of which such person is the owner, lessee, or bailee, other than for hire. The term “private commercial and noncommercial carrier of private property by motor vehicle” shall not include

passenger buses operated wholly within the corporate limits of a municipality of this state, or not exceeding five (5) miles beyond the corporate limits of the municipality, and hearses, ambulances, school buses as such. In addition, this definition shall not include taxicabs.

Haulers of fertilizer shall be classified as private commercial carriers of property by motor vehicle.

(22) "Private carrier of passengers" means all other passenger motor vehicle carriers not included in the above definitions. The term "private carrier of passengers" shall not include passenger buses operating wholly within the corporate limits of a municipality in this state, or not exceeding five (5) miles beyond the corporate limits of the municipality, and hearses, ambulances, and school buses as such. In addition, this definition shall not include taxicabs.

(23) "Operator" means any person, partnership, joint-stock company or corporation operating on the public highways of the state one or more motor vehicles as the beneficial owner or lessee.

(24) "Driver" means the person actually driving or operating such motor vehicle at any given time.

(25) "Private carrier of property" means any person transporting property on the highways of this state as defined below:

(a) Any person, or any employee of such person, transporting farm products, farm supplies, materials and/or equipment used in the growing or production of his own agricultural products in his own truck.

(b) Any person transporting his own fish, including shellfish, in his own truck.

(c) Any person, or any employee of such person, transporting unprocessed forest products, or timber harvesting equipment wherein ownership remains the same, in his own truck.

(26) "Taxicab" means any passenger motor vehicle for hire with a seating capacity not greater than ten (10) passengers. For purposes of this paragraph (26), seating capacity shall be determined according to the manufacturer's suggested seating capacity for a vehicle. If there is no manufacturer's suggested seating capacity for a vehicle, the seating capacity for the vehicle shall be determined according to regulations established by the Department of Revenue.

(27) "Passenger coach" means any passenger motor vehicle with a seating capacity greater than ten (10) passengers, operating wholly within the corporate limits of a municipality of this state or within five (5) miles of the corporate limits of the municipality, or motor vehicles substituted for abandoned electric railway systems in or between municipalities. For purposes of this paragraph (27), seating capacity shall be determined according to the manufacturer's suggested seating capacity for a vehicle. If there is no manufacturer's suggested seating capacity for a vehicle, the seating capacity for the vehicle shall be determined according to regulations established by the Department of Revenue.

(28) "Empty weight" means the actual weight of a vehicle including fixtures and equipment necessary for the transportation of load hauled or to be hauled.

(29) "Gross weight" means the empty weight of the vehicle, as defined herein, plus any load being transported or to be transported.

(30) "Ambulance and hearse" shall have the meaning generally ascribed to them. A hearse or funeral coach shall be classified as a light carrier of property, as defined in Section 27-51-101.

(31) "Regular seats" means each seat ordinarily and customarily used by one (1) passenger, including all temporary, emergency, and collapsible seats. Where any seats are not distinguished or separated by separate cushions and backs, a seat shall be counted for each eighteen (18) inches of space on such seats or major fraction thereof. In the case of a regular passenger-type automobile which is used as a common or contract carrier of passengers, three (3) seats shall be counted for the rear seat of such automobile and one (1) seat shall be counted for the front seat of such automobile.

(32) "Ton" means two thousand (2,000) pounds avoirdupois.

(33) "Bus" means any passenger vehicle with a seating capacity of more than ten (10) but shall not include "private carrier of passengers" and "school bus" as defined in paragraphs (15) and (22) of this section. For purposes of this paragraph (33), seating capacity shall be determined according to the manufacturer's suggested seating capacity for a vehicle. If there is no manufacturer's suggested seating capacity for a vehicle, the seating capacity for the vehicle shall be determined according to regulations established by the Department of Revenue.

(34) "Corporate fleet" means a group of two hundred (200) or more marked private carriers of passengers or light carriers of property, as defined in Section 27-51-101, trailers, semitrailers, or motor vehicles in excess of ten thousand (10,000) pounds gross vehicle weight, except for those vehicles registered for interstate travel, owned or leased on a long-term basis by a corporation or other legal entity. In order to be considered marked, the motor vehicle must have a name, trademark or logo located either on the sides or the rear of the vehicle in sharp contrast to the background, and of a size, shape and color that is legible during daylight hours from a distance of fifty (50) feet.

(35) "Individual fleet" means a group of five (5) or more private carriers of passengers or light carriers of property, as defined in Section 27-51-101, owned or leased by the same person and principally garaged in the same county.

(36) "Trailer fleet" means a group of fifty (50) or more utility trailers each with a gross vehicle weight of six thousand (6,000) pounds or less.

(b)(1) No lease shall be recognized under the provisions of this article unless it shall be in writing and shall fully define a bona fide relationship of lessor and lessee, signed by both parties, dated and be in the possession of the driver of the leased vehicle at all times.

(2) Leased vehicles shall be considered as domiciled at the place in the State of Mississippi from which they operate in interstate or intrastate commerce, and for the purposes of this article shall be considered as owned by the lessee, who shall furnish all insurance on the vehicles and the driver of the vehicles shall be considered as an agent of the lessee for all purposes of this article.

SOURCES: Codes, 1942, § 9352-02; Laws, 1938, ch. 148; Laws, 1940, ch. 163; Laws, 1946, ch. 266, § 2; Laws, 1948, ch. 271, § 1; Laws, 1950, ch. 474, § 1; Laws, 1958, chs. 489, 497; Laws, 1964, ch. 514; Laws, 1966, ch. 573, § 1; Laws, 1970, ch. 445, § 1; Laws, 1972, ch. 486, § 1; Laws, 1976, ch. 370, 1976; Laws, 1992, ch. 497, § 1; Laws, 1994, ch. 489, § 1; Laws, 1995, ch. 413, § 2; Laws, 1996, ch. 410, § 3; Laws, 1996, ch. 480, § 1; Laws, 1997, ch. 377, § 1; Laws, 2001, ch. 596, § 1; Laws, 2003, ch. 485, § 5; Laws, 2004, ch. 506, § 1; Laws, 2007, ch. 453, § 1; Laws, 2009, ch. 492, § 58; Laws, 2011, ch. 395, § 2, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment added (a)(36).

§ 27-19-31. License tags or plates and renewal license decals; issuance and duration; contents; fastening to vehicles; county designation on license tags; defaced tags and decals.

(1) The Department of Revenue is authorized and directed to establish and maintain a vehicle registration renewal system whereby the license tag attached upon a motor vehicle or trailer may be issued for five (5) years with the approval of the License Tag Commission, except for motor vehicles registered in excess of ten thousand (10,000) pounds gross vehicle weight, and motor vehicles in a fleet registered under Section 27-19-66 and trailers in a fleet registered under Section 27-19-66.1, apportioned vehicles, rental and commercial trailers and buses, which shall be issued for a period of time determined by the Department of Revenue. During each intervening year of the period for which license tags are issued, the Department of Revenue shall issue up to two (2) license decals, in lieu of the license tags, the month and year in which the license tag expires shall be specified on one (1) of the decals so issued. Motor vehicles in a corporate fleet registered under Section 27-19-66 and trailers in a fleet registered under Section 27-19-66.1, shall not be issued decals specifying the month and year of expiration.

Any series of tags may be cancelled by the commissioner with the approval of the License Tag Commission and a new series of tags issued.

(2) The license decals issued in lieu of the license tags shall indicate the month and the last two (2) figures of the year for which such license shall expire. The license decals shall be attached to the license tag of the motor vehicle or trailer, and when so attached shall be deemed to be the license tag for the ensuing registration year. The month and year decal shall be attached in an upright position in the lower right corner of the license tag. Decals specifying the month and year of expiration shall not be required to be attached to license tags on motor vehicles in a corporate fleet registered under Section 27-19-66 or trailers in a fleet registered under Section 27-19-66.1.

Except as otherwise provided in this paragraph, the registration year shall be a period of one (1) year commencing on the first day of the month following the month in which the vehicle was acquired. Beginning October 1, 1982, original registrations of motor vehicles, except motor vehicles registered in excess of ten thousand (10,000) pounds gross vehicle weight, apportioned vehicles and buses, may be made and shall be prorated for a period of from six (6) to eleven (11) months according to regulations established by the Department of Revenue to reduce a disproportionate number of registrations for a particular month. Beginning July 1, 1995, original registrations and renewal registrations of motor vehicles in corporate fleets registered under Section 27-19-66, shall be prorated according to regulations established by the Department of Revenue so as to cause the registration of such fleet motor vehicles to coincide with the anniversary month for corporate fleets established by the Department of Revenue. Beginning July 1, 2011, original registrations and renewal registrations of trailers in trailer fleets registered under Section 27-19-66.1 shall be prorated according to regulations established by the Department of Revenue so as to cause the registration of such trailers to coincide with the anniversary month for trailer fleets established by the Department of Revenue. Where a vehicle is registered for a period less than twelve (12) months, the anniversary month shall be the month of the expiration of the original license tag.

Beginning July 1, 1996, original registrations and renewal registrations of motor vehicles in individual fleets registered under Section 27-19-66 shall be prorated according to regulations established by the Department of Revenue so as to cause the registration of such fleet motor vehicles to coincide with the anniversary month for individual fleets established by the county tax collector. Where a vehicle is registered for a period less than twelve (12) months, the anniversary month shall be the month of the expiration of the original license tag.

The Department of Revenue, with the approval of the License Tag Commission, shall so specify the area or areas on the license tag where the license decals shall be attached. The number of the license tag shall be written across its face, and the number of the tag shall represent the registration number; and upon all the tags for private passenger vehicles the word "MISSISSIPPI" shall be written across the top of the tag in capital letters sufficiently large to be easily read, but upon all other tags such word may be abbreviated. The number of the license tag shall not exceed seven (7) letters, numbers or a combination of such letters and numbers. Also, on all tags sold and issued, an appropriate place will be provided thereon to place license decals indicating the expiration date of the tag. For the purposes of this section and Section 27-19-32, Mississippi Code of 1972, the term "decals," "license decal" shall mean a tab, sticker or other similar device attached to a license tag which validates same for a stated period of time. One (1) license tag and up to two (2) license decals shall be furnished for all vehicles and shall be fastened immovably twelve (12) inches or more above the ground, at the rear of the vehicle under or over the rear light, with the number in upright position

so that it will be plainly visible and legible at all times, and at night at a distance of sixty (60) feet. In the case of tractors or other motor vehicles drawing or pulling trailers, semitrailers or farm implements, the tag shall be fastened upon such vehicle twelve (12) inches or more above the ground, upon the front or back of such vehicle, with the number in an upright position. Such license plate, all characters and any legally affixed decals shall not be defaced, covered or obstructed from view by any object, decal, sticker, paint, marking or license plate bracket or holder. Any person who defaces, covers or obstructs any portion of a license tag with any sticker, decoration, paint, marking, license plate bracket or holder or any other thing or device, in such a manner that the characters and any legally affixed decals on the tag cannot be read, shall be guilty of a misdemeanor and, upon conviction, shall be punished by a fine of not more than Twenty-five Dollars (\$25.00). However, it shall not be unlawful for the county name to be partially or completely obstructed from view by any object, decal, sticker or license plate bracket or holder. Unless the license tag with current decals is fastened to the vehicle as herein provided, the said vehicle shall be regarded as operating without a license tag, and the owner or operator shall be liable for the penalties herein provided.

In addition to the above requirements, license tags for private passenger vehicles shall have a county designation thereon referencing the name of the county in which such vehicle is registered.

Law enforcement officers of this state shall remove from a motor vehicle or trailer any license tag and/or decals which are so defaced that proper identification cannot be reasonably made. The officer shall issue to the driver of such vehicle a tag permit which shall be valid for a period of five (5) days. Each person receiving such tag permit shall purchase, within five (5) days from the date of the issuance of the permit, a new tag and/or decals for the fee set forth in Section 27-19-37, Mississippi Code of 1972, for a substitute tag.

Any person who has a license tag or decals on a vehicle which may be so defaced that proper identification cannot be reasonably made may remove such and purchase another license tag and/or decals for the same fee required for a substitute tag. If any license tag shall deteriorate due to age so that identification cannot be reasonably made, the owner may surrender such tag to the issuing authority and be issued a new tag and like decals at no cost.

(3) The Department of Revenue is authorized to promulgate appropriate rules and regulations to govern the use and display of license decals and to publish a summary thereof which shall be available to state officials and the public upon request.

SOURCES: Codes, 1930, § 5619; 1942, § 9352-15; Laws, 1926, ch. 120; Laws, 1928, ch. 230; Laws, 1938, ch. 148; Laws, 1940, ch. 166; Laws, 1946, ch. 266, § 15; Laws, 1950, ch. 479; Laws, 1956, ch 383, § 2; Laws, 1960, ch. 412; Laws, 1968, ch. 361, § 16; Laws, 1975, ch. 477, § 1; Laws, 1976, ch. 361, § 3; Laws, 1977, ch. 484, § 1; Laws, 1982, ch. 427, § 4; Laws, 1984, ch. 508, § 3; Laws, 1986, ch. 420, § 3; Laws, 1992, ch. 492, § 1; Laws, 1992, ch. 497, § 6; Laws, 1994, ch. 307, § 1; Laws, 1994, ch. 498, § 1; Laws, 1995, ch. 413, § 3; Laws, 1996, ch. 410, § 2; Laws, 2001, ch. 596, § 4; Laws, 2009, ch. 548, § 8; Laws, 2010, ch.

518, § 43; Laws, 2011, ch. 395, § 3; Laws, 2011, ch. 428, § 1, eff from and after July 1, 2011.

Joint Legislative Committee Note — Section 3 of ch. 395, Laws of 2011, effective from and after July 1, 2011 (approved March 11, 2011), amended this section. Section 1 of ch. 428, Laws of 2011, effective from and after July 1, 2011 (approved March 16, 2011) also amended this section. As set out above, this section reflects the language of both amendments pursuant to Section 1-1-109, which gives the Joint Legislative Committee on Compilation, Revision and Publication of Legislation authority to integrate amendments so that all versions of the same code section enacted within the same legislative session may become effective. The Joint Committee on Compilation, Revision and Publication of Legislation ratified the integration of these amendments as consistent with the legislative intent at the July 13, 2011, meeting of the Committee.

Amendment Notes — The first 2011 amendment (ch. 395) inserted “and trailers in a fleet registered under Section 27-19-66.1” near the end of the first paragraph of (1); added “or trailers in a fleet registered under Section 27-19-66.1” at the end of (2); and added the next-to-last sentence in the second paragraph of (2).

The second 2011 amendment (ch. 428) rewrote the second sentence in (1); rewrote the first and third sentences in the first paragraph of (2).

§ 27-19-35. License tags or plates and renewal license decals; motorcycles.

(1) The tag for motorcycles shall be in every respect similar to the ordinary vehicle tag, subject to regulations of the commission, with the exception that it shall be only six (6) inches wide, and three (3) inches high. It shall have the number and abbreviation “MISS.” and an appropriate area provided for year and month decals, as aforesaid, and shall be fastened immovably, in an upright position, at the rear of the cycle, so that it will be plainly visible and legible at all times from the rear of the cycle.

(2) Notwithstanding the provisions of this section, personalized license tags and special license tags may be issued for motorcycles as provided in Sections 27-19-48, 27-19-56 and 27-19-56.14.

SOURCES: Codes, 1930 § 5619; 1942, § 9352-15; Laws, 1926, ch. 120; Laws, 1928, ch. 230; Laws, 1938, ch. 148; Laws, 1940, ch. 166; Laws, 1946, ch. 266, § 15; Laws, 1950, ch. 479; Laws, 1956, ch. 383, § 2; Laws, 1960, ch. 412; Laws, 1968, ch. 361, § 16; Laws, 1976, ch. 361, § 6; Laws, 1997, ch. 552, § 5; Laws, 2012, ch. 534, § 50, eff from and after July 1, 2012.

Amendment Notes — The 2012 amendment substituted “Sections 27-19-48, 27-19-56 and 27-19-56.14” for “Sections 27-19-48 and 27-19-56.”

§ 27-19-41. License tags or plates and renewal license decals; reflectorization; specifications for decals.

The face of all motor vehicle license plates or tags, whether for passenger automobiles, trucks of any kind or size, whether special, distinctive or for antique vehicles or for whatever type and kind of motor vehicle including motorcycles and motorbikes issued by any authority in the state, shall be fully

coated, painted or digitally printed with a reflectorizing material for the purpose of additional safety commencing with the 2002 issue.

The type of reflective material shall be determined by the License Tag Commission who shall not prescribe such specifications for said reflective material so as to eliminate competitive bidding or to favor any particular company or supplier, but shall be guided by the legislative intent to provide the most efficient reflectorized safety license plate within the money appropriated.

The Department of Revenue shall furnish the various counties of the state with license plates without the expiration dates imprinted thereon. The plates will have designated areas for decals to reflect the expiration date.

The Department of Revenue shall design decals which will be self-adhesive to metal. One (1) decal will provide for the month and year of expiration, and will be numbered in the manner specified by the Department of Revenue.

SOURCES: Codes, 1942, § 9352-15.3; Laws, 1970, ch. 489, § 1; Laws, 1972, ch. 364, § 1; Laws, 1976, ch. 361, § 8; Laws, 2001, ch. 596, § 6; Laws, 2011, ch. 428, § 2, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “Department of Revenue” for “State Tax Commission” in the third and last paragraphs; and rewrote the last sentence in the last paragraph.

§ 27-19-43. License tags or plates and renewal license decals; issuance; registration fees.

(1) License tags, substitute tags and decals for individual fleets and for private carriers of passengers, school buses (excluding school buses owned by a school district in the state), church buses, taxicabs, ambulances, hearses, motorcycles and private carriers of property, and private commercial carriers of property of a gross weight of ten thousand (10,000) pounds and less, shall be sold and issued by the tax collectors of the several counties.

(2) Applications for license tags for motor vehicles in a corporate fleet registered under Section 27-19-66 and trailers in a fleet registered under Section 27-19-66.1, and applications for all other license tags, substitute tags and decals shall be filed with the department or the local tax collector of the respective counties and forwarded to the department for issuance to the applicant. All tags and decals for vehicles owned by the state or any agency or instrumentality thereof, and vehicles owned by a fire protection district, school district or a county or municipality, and all vehicles owned by a road, drainage or levee district shall be issued by the department.

(3) In addition to the privilege taxes levied herein, there shall be collected the following registration or tag fee:

(a) For the issuance of both a license tag and two (2) decals, a fee of Five Dollars (\$5.00).

(b) For the issuance of up to two (2) decals only, a fee of Three Dollars and Seventy-five Cents (\$3.75).

(c) Additionally, the tax collector or the department, as the case may be, shall assess and collect a fee of Four Dollars (\$4.00) upon each set of license tags and two (2) decals issued, or upon each set of two (2) decals issued, and that sum shall be deposited in the Mississippi Trauma Care Systems Fund established in Section 41-59-75, to be used for the purposes set out in that section.

No tag or decal shall be issued either by a tax collector or by the department without the collection of such registration fee except substitute tags and decals and license tags for vehicles owned by the State of Mississippi.

Beginning July 1, 1987, and until the date specified in Section 65-39-35, there shall be levied a registration fee of Five Dollars (\$5.00) in addition to the regular registration fee imposed in paragraphs (a) and (b) of this subsection. Such additional registration fee shall be levied in the same manner as the regular registration fee.

SOURCES: Codes, 1942, § 9352-16; Laws, 1938, ch. 148; Laws, 1940, ch. 166; Laws, 1946, ch. 266, § 16; Laws, 1948, ch. 271, § 6; Laws, 1956, ch. 383, § 4; Laws, 1966, ch. 575, § 1; Laws, 1968, ch. 547, § 1; Laws, 1976, ch. 361, § 9; Laws, 1980, ch. 321; Laws, 1981, ch. 524, § 4; Laws, 1984, ch. 508, § 4; Laws, 1986, ch. 420, § 4; Laws, 1987, ch. 322, § 22; Laws, 1987, ch. 450, § 1; Laws, 1990, ch. 494, § 3; Laws, 1992, ch. 497, § 8; Laws, 1994, ch. 465, § 3; Laws, 1994, ch. 557, § 16; Laws, 1995, ch. 413, § 4; Laws, 1996, ch. 410, § 4; Laws, 1997, ch. 377, § 2; Laws, 2008, ch. 549, § 5; reenacted without change, Laws, 2011, ch. 395, § 4; reenacted without change, Laws, 2011, ch. 545, § 6, eff from and after July 1, 2011.

Joint Legislative Committee Note — Section 4 of ch. 395, Laws of 2011, effective from and after July 1, 2011 (approved March 11, 2011) amended this section. Section 6 of ch. 545, Laws of 2011, effective from and after July 1, 2011 (approved April 26, 2011) reenacted the section as amended by ch. 395, Laws of 2011, without change. As set out above, this section reflects the language of Section 6 of ch. 545, Laws of 2011, which contains language that specifically provides that it supersedes § 27-19-43 as amended by ch. 395, Laws of 2011.

Editor's Note — Laws of 2011, ch. 545, § 8, effective July 1, 2011, amended Laws of 2008, ch. 549, § 9, to extend the date of the repealer for this section from July 1, 2011, until July 1, 2014. Subsequently, Laws of 2011, ch. 531, § 2, effective July 2, 2011, repealed Laws of 2008, ch. 549, § 9, to delete the repealer for this section.

Amendment Notes — The first 2011 amendment (ch. 395) inserted “and trailers in a fleet registered under Section 27-19-66.1” in the first sentence of (2); and substituted “department” for “commission” throughout.

The second 2011 amendment (ch. 545) reenacted the section, as amended by ch. 395, Laws of 2011, without further change.

§ 27-19-44. Special license tags or plates.

(1) For any distinctive license tag or plate authorized by the Legislature from and after July 1, 2000, through June 30, 2002, or authorized by Sections 27-19-56.37 and 27-19-56.55, the requirements of this subsection must be met before the Department of Revenue may prepare or issue any such license tag or plate. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must submit proof satisfactory to the

Department of Revenue that at least one hundred (100) of such license tags or plates will be purchased and must deposit with the department an amount necessary to purchase one hundred (100) of such license tags or plates. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must satisfy the requirements of this subsection (1) within two (2) years after the effective date of the law authorizing the license tag or plate in order to permit the license tag or plate to be prepared and issued.

(2) Except as otherwise provided in subsection (1) of this section, for any distinctive license tag or plate authorized by the Legislature from and after July 1, 2002, through June 30, 2007, the requirements of this subsection must be met before the Department of Revenue may prepare or issue any such license tag or plate. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must submit proof satisfactory to the Department of Revenue that at least two hundred (200) of such license tags or plates will be purchased and must deposit with the department an amount necessary to purchase two hundred (200) of such license tags or plates. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must satisfy the requirements of this subsection (2) within three (3) years after the effective date of the law authorizing the license tag or plate in order to permit the license tag or plate to be prepared and issued.

(3) Except as otherwise provided in this section, Section 27-19-56.56, Section 27-19-56.59, Section 27-19-56.94, Section 27-19-56.7 or Section 27-19-56.85, for any distinctive license tag or plate authorized or reauthorized by the Legislature from and after July 1, 2007, the following requirements must be met before the Department of Revenue may prepare or issue any such license tag or plate:

(a) The organization or other entity for which the Legislature authorized the distinctive license tag or plate must submit proof satisfactory to the Department of Revenue that at least three hundred (300) of such license tags or plates will be purchased and must deposit with the department an amount necessary to purchase three hundred (300) of such license tags or plates.

(b) The organization or other entity for which the Legislature authorized the distinctive license tag or plate must satisfy the requirements of paragraph (a) of this subsection (3) within three (3) years after the effective date of the law authorizing the license tag or plate in order to permit the license tag or plate to be prepared and issued. This paragraph (b) shall not apply to distinctive tags or plates issued under Section 27-19-56.154.

(4) Any distinctive license tag authorized under Sections 27-19-56.186 and 27-19-56.203 and 27-19-56.315 must meet the requirements of this subsection before the Department of Revenue may prepare or issue any such license tag or plate. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must submit proof satisfactory to the Department of Revenue that at least one hundred (100) of such license tags

or plates will be purchased and must deposit with the department an amount necessary to purchase one hundred (100) of such license tags or plates. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must satisfy the requirements of this subsection (4) within three (3) years after the effective date of the law authorizing the license tag or plate in order to permit the license tag or plate to be prepared and issued.

(5) If the organization or other entity for which the Legislature authorized the distinctive license tag or plate meets the requirements of subsection (1), (2), (3) or (4) of this section, the Department of Revenue shall prepare and issue the distinctive license tag or plate.

(6) The Department of Revenue shall review the number of distinctive or special license tags or plates issued pursuant to this chapter during the period for the license tag or plate series. If the number of any distinctive or special license tag or plate issued pursuant to this chapter falls below one hundred (100) in the last year of the license tag or plate series, the distinctive or special license tag or plate shall be discontinued at the end of the period for the license tag or plate series.

(7) If a distinctive or special license tag or plate is discontinued under subsection (6) of this section, the organization or other entity for which the license tag or plate was discontinued may prepare a distinctive or special license tag or plate decal. The distinctive or special license tag or plate decal shall be of such size, color and design as may be agreed upon by the organization or other entity and the Department of Revenue. However, the Department of Revenue shall have final approval of the size, color and design of the decal. The distinctive or special license tag or plate decals shall be prepared and sold by the organization or other entity, and the proceeds derived from the sale of such decals shall be retained by the organization or other entity for any use deemed appropriate by the organization or other entity.

(8) The provisions of this section shall not apply to distinctive or special license tags or plates:

(a) Which are issued under Section 27-19-45, 27-19-46, 27-19-47.1, 27-19-47.2, 27-19-48, 27-19-49, 27-19-53, 27-19-55, 27-19-56, 27-19-56.1, 27-19-56.2, 27-19-56.3, 27-19-56.5, 27-19-56.6, 27-19-56.9, 27-19-56.11, 27-19-56.12, 27-19-56.13, 27-19-56.62, 27-19-56.69, 27-19-56.79, 27-19-56.90, 27-19-56.125, 27-19-56.127, 27-19-56.137, 27-19-56.162, 27-19-56.187, 27-19-56.199, Section 27-19-56.239 or Sections 27-19-56.292 and 27-19-56.318; or

(b) For which no additional fee is required to be paid.

SOURCES: Laws, 2000, ch. 336, § 1; Laws, 2002, ch. 559, § 44; Laws, 2003, ch. 529, § 22; Laws, 2006, ch. 540, § 23; Laws, 2007, ch. 522, § 27; Laws, 2008, ch. 515, § 30; Laws, 2009, ch. 548, § 3; Laws, 2010, ch. 518, § 42; Laws, 2011, ch. 523, § 56; Laws, 2012, ch. 534, § 37, eff from and after July 1, 2012.

Amendment Notes — The 2011 amendment substituted “department” for “commission” in (1); rewrote (3); substituted “27-19-56.203” for “27-19-56.187” in the first sentence of (4); substituted “subsection (6) of this section” for “subsection (5) of this

section” in the first sentence of (7); and inserted “27-19-56.125, 27-19-27-56.127” and “27-19-56.187” near the end of (8)(a).

The 2012 amendment inserted “and Section 30 of this act” in the first sentence of (4); and added “or Sections 7 and 33 of this act” to the end of (8)(a).

Cross References — Provisions of this section must be complied with before July 1, 2015, in order for a distinctive license tag identifying motor vehicle owner as aircraft pilot to be issued, see § 27-19-56.47.

Provisions of this section must be complied with before July 1, 2015, in order for a distinctive license tag, ‘Stop Child Abuse,’ to be issued, see § 27-19-56.74.

Provisions of this section must be complied with before July 1, 2015, in order for a distinctive license tag, ‘Stop Child Abuse,’ to be issued, see § 27-19-56.74.

Provisions of this section must be complied with before July 1, 2015, in order for a distinctive license tag in support of Mississippi Academy of Family Physicians Foundation to be issued, see § 27-19-56.172.

Provisions of this section must be complied with before July 1, 2015, in order for a distinctive license tag in support of Mississippi Dental Hygienists Association to be issued, see § 27-19-56.176.

Provisions of this section must be complied with before July 1, 2015, in order for a distinctive license tag in support of the Professional Firefighters Association of Mississippi to be issued, see § 27-19-56.195.

§ 27-19-45. Special license tags or plates; amateur radio operators, governor and lieutenant governor.

Cross References — Provisions of § 27-19-44 do not apply to distinctive or special license tags or plates issued under this section, see § 27-19-44.

§ 27-19-46. Special license tags or plates; congressional officials; enforcement and investigative personnel; commanders of veterans’ groups.

Cross References — Provisions of § 27-19-44 do not apply to distinctive or special license tags or plates issued under this section, see § 27-19-44.

§ 27-19-47.1. Special license tags or plates; antique motorcycles.

Cross References — Provisions of § 27-19-44 do not apply to distinctive or special license tags or plates issued under this section, see § 27-19-44.

§ 27-19-47.2. Special license tags or plates; antique pickup trucks.

Cross References — Provisions of § 27-19-44 do not apply to distinctive or special license tags or plates issued under this section, see § 27-19-44.

§ 27-19-48. Personalized license tag; additional fee.

(1) Owners of motor vehicles and noncommercial trailers who are residents of this state, upon complying with the laws relating to registration and licensing of motor vehicles and trailers, and upon payment of the road and

bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks, other noncommercial motor vehicles and trailers, and upon payment of an additional fee in the amount provided in subsection (4)(a) of this section, shall be issued a personalized license tag of the same color as regular license tags to consist of the name of the county and not more than seven (7) letters of the alphabet or seven (7) numbers in lieu of the license tag numbering system prescribed by law. The purchaser of the personalized license tag may choose the combination of such letters or numbers, but no two (2) motor vehicles or trailers shall have the same combination of letters or numbers. In the event that the same combination of letters has been chosen by two (2) or more purchasers, the Department of Revenue shall assign a different number to each such purchaser which shall appear on the license tag following the combination of letters; however, this combination shall not exceed seven (7) letters and/or numbers. The combination of letters and/or numbers written across the license tag shall be sufficiently large to be easily read but shall not be less than three (3) inches in height. No combination of letters or numbers which comprise words or expressions that are considered obscene, slandering, insulting or vulgar in ordinary usage shall be permitted, with the Commissioner of Revenue having the responsibility of making this determination. If, however, such license plate is issued in error or otherwise and is determined by the commissioner to be obscene, slanderous, insulting, vulgar or offensive, the commissioner shall notify the owner that the license plate must be surrendered and that another personalized license plate may be selected by him and issued at no cost. Should the vehicle or trailer owner not desire another personalized license plate, the fee for such plate shall be refunded. In the event the owner fails to surrender the license plate after receiving proper notification, the commissioner shall issue an order directing that the license plate be seized by agents of the Department of Revenue or any other duly authorized law enforcement personnel.

(2) For the purposes of this section the terms "motor vehicle" and "vehicle" include motorcycles.

(3) Application for the personalized license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application form shall contain space for the applicant to make five (5) different choices for the combination of the letters and numbers in the order in which the combination is desired by the applicant. The application and the additional fee, less five percent (5%) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue within seven (7) days of the date the application is made. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4)(a) Beginning with any registration year commencing on or after November 1, 1986, any person applying for a personalized license tag shall pay an additional fee which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's or trailer's established license tag year. The additional fee of

Thirty Dollars (\$30.00) is due and payable at the time the original application is made for a personalized tag and thereafter annually at the time of renewal registration as long as the owner retains the personalized tag. If the owner does not wish to retain the personalized tag, he must surrender it to the local county tax collector. The additional fee due at the time of renewal registration shall be collected by the county tax collector and remitted to the Department of Revenue on a monthly basis as prescribed by the department.

(b) The Department of Revenue shall deposit all taxes and fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute to the credit of the State General Fund Sixteen Dollars and Twenty-five Cents (\$16.25) of each additional fee and the remainder of each such additional fee shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(5) A regular license tag must be properly displayed as required by law until replaced by a personalized license tag; and the regular license tag must be surrendered to the tax collector upon issuance of the personalized license tag. The tax collector shall issue up to two (2) license decals for the personalized license tag, which will expire the same month and year as the original license tag.

(6) The applicant shall receive a refund of the fee paid for a personalized license tag if the personalized license tag is not issued to him because the combination of letters and numbers requested to be placed thereon is not available for any reason.

(7) In the case of loss or theft of a personalized license tag, the owner may make application and affidavit for a replacement license tag as provided by Section 27-19-37. The fee for a replacement personalized license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular license tags.

(8) The owner of a personalized license tag may make application for a duplicate of such tag. The fee for such duplicate personalized license tag shall be Ten Dollars (\$10.00). The tax collector receiving the application shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such duplicate personalized license tag and the remainder shall be distributed in the same manner as funds from the sale of regular license tags. A duplicate personalized license tag may not be fastened to the rear of a vehicle or trailer and may not be utilized as a replacement for any personalized license tag issued pursuant to this section. Month decals and year decals shall not be issued for duplicate personalized license tags and month decals and year decals shall not be attached to duplicate personalized license tags.

SOURCES: Laws, 1981, ch. 540, § 1; Laws, 1984, ch. 478, § 11; Laws, 1986, ch. 420, § 5; Laws, 1992, ch. 553; Laws, 1997, ch. 377, § 5; Laws, 1997, ch. 552,

§ 4; Laws, 2001, ch. 596, § 10; Laws, 2005, ch. 499, § 23; Laws, 2011, ch. 523, § 60, eff from and after passage (approved Apr. 26, 2011.)

Amendment Notes — The 2011 amendment, throughout the section, inserted references to “trailers” or “trailer” following “vehicles” or “vehicle” and substituted “Department of Revenue” for “State Tax Commission,” “Commissioner of Revenue” for “Chairman of the State Tax Commission” and “commissioner” for “chairman”; inserted “and noncommercial trailers” near the beginning of (1); and substituted “time to run concurrently “ for “time to run concurrent” in the second sentence of (4)(a).

Cross References — Provisions of § 27-19-44 do not apply to distinctive or special license tags or plates issued under this section, see § 27-19-44.

§ 27-19-49. Special license tags or plates; Shrine motorcycle corps.

Cross References — Provisions of § 27-19-44 do not apply to distinctive or special license tags or plates issued under this section, see § 27-19-44.

§ 27-19-51. Special license tags or plates; army and air national guards and reserves.

(1) In recognition of their many and varied patriotic services rendered the state, the United States and the citizens thereof, Mississippians who have completed an active duty career with the Armed Forces of the United States and active duty and retired members of the Army National Guard, Air National Guard, and the United States Reserves, including both enlisted and officer personnel, upon application and subject to the provisions of this section may be issued distinctive motor vehicle license plates or tags identifying these persons with such organizations. For the purposes of this section the term “Armed Forces” includes the United States Merchant Marines and members thereof in maritime service during the period from December 7, 1941 to August 15, 1945. The distinctive plates or tags so issued shall comply with the provisions of Section 27-19-41 and shall be of such color and design as may be agreed upon by the Adjutant General and the Department of Revenue for the Army National Guard or Air National Guard, by the Mississippi chapters of the Retired Officers Association and the Retired Non-Commissioned Officers Association and the Department of Revenue for retired active duty members of the Armed Forces of the United States, and by the Department of Revenue for retired members of the United States Merchant Marines. Each distinctive license plate shall bear the words “National Guard” or the name of the appropriate armed service and need not bear prefixed numbers identifying the county of issuance.

(2) The surviving spouse of any person who was issued a distinctive license plate or tag under subsection (1) of this section because of completion of an active duty career with the Armed Forces of the United States or because of retirement from the Army National Guard, Air National Guard or United States Reserves, or any prisoner of war issued a distinctive license plate or tag under Section 27-19-54, shall be eligible to receive the same type of distinctive license plate or tag which the deceased spouse was issued.

(3) The distinctive license plates here provided for shall be prepared by the Department of Revenue and shall be issued through the tax collectors of the several counties of the state in like manner as are other motor vehicle license plates or tags and such officers shall be entitled to their regular fees for such service. Applicants for such distinctive plates shall present to the issuing official proof of their membership in the Army National Guard, Air National Guard, or United States Reserves by means of certificate signed by the commanding officer of such applicant on forms prescribed by the Adjutant General of Mississippi. Retired members of the Armed Forces of the United States applying for such plates shall present to the issuing officials a copy of their active duty retirement orders or other proof of retirement from active service with one of the Armed Forces of the United States. The distinctive license plates or tags so issued shall be used only upon and for personally or jointly owned private passenger vehicles (to include station wagons, recreational motor vehicles and pickup trucks) registered in the name, or jointly in the name, of the member making application therefor, and when so issued to such applicant shall be used upon the vehicle for which issued in lieu of the standard license plate or license tag normally issued for such vehicle.

(4) In addition to use of such distinctive license plates or tags on such personally or jointly owned vehicles, such distinctive plate or tag may be used on state-owned vehicles operated by the State Military Department provided the prefix "MNG" is placed ahead of the number thereon. Motor vehicles for which such distinctive license plates or tags are issued shall be registered by the proper official as are other motor vehicles.

(5) The distinctive license plates issued hereunder shall not be transferable between motor vehicle owners; and in the event the owner of a vehicle bearing such distinctive plate shall sell, trade, exchange or otherwise dispose of the vehicle, such plate shall be retained by the owner to whom issued and returned by the owner to the tax collector of the county or the Department of Revenue, as the case may be.

(6) The Adjutant General is authorized to recognize not more than one hundred (100) senior staff officers, commanders, command sergeants major and senior enlisted advisors by designating the issue of National Guard distinctive license plates or tags numbered "1" through "100." These license plates or tags shall be retained by the individual so designated and may be transferred between vehicles or individuals under procedures established by the Department of Revenue. The Adjutant General is responsible for furnishing the Department of Revenue necessary information to effect issue or transfer of these specially numbered license plates or tags.

(7) National Guard plates or tags shall be prepared and furnished for the licensing year commencing November 1, 1962, and annually thereafter. The Adjutant General shall furnish the Department of Revenue with an estimate of the number of such distinctive plates or tags required in each of the several counties of the state.

(8) The provisions of this section are supplementary to the laws of this state pertaining to the licensing of motor vehicles and nothing herein shall be construed as abridging or repealing any of such laws.

SOURCES: Codes, 1942, § 9352-15.9; Laws, 1962, ch. 521, §§ 1-6; Laws, 1968, ch. 546, §§ 1, 2; Laws, 1968, ch. 361, § 18; Laws, 1970, ch. 493, § 1; Laws, 1976, ch. 361, § 10; Laws, 1977, ch. 484, § 2; Laws, 1978, ch. 397, § 1; Laws, 1980, ch. 400; Laws, 1984, ch. 508, § 5; Laws, 1994, ch. 631, § 1; Laws, 1995, ch. 557, § 1; Laws, 2012, ch. 534, § 38, eff from and after July 1, 2012.

Amendment Notes — The 2012 amendment, deleted “of Mississippi” following “Air National Guard” in (1) and (3); and substituted “Department of Revenue” for “State Tax Commission” throughout (1), (3), and (5) through (7).

§ 27-19-53. Special license tags or plates; disabled American veterans.

Cross References — Provisions of § 27-19-44 do not apply to distinctive or special license tags or plates issued under this section, see § 27-19-44.

§ 27-19-55. Special license tags or plates; sheriffs and deputies.

Cross References — Provisions of § 27-19-44 do not apply to distinctive or special license tags or plates issued under this section, see § 27-19-44.

§ 27-19-56. Special license tags or plates; persons with disabilities; decals and windshield placards; renewal; enforcement of parking restrictions.

Cross References — Provisions of § 27-19-44 do not apply to distinctive or special license tags or plates issued under this section, see § 27-19-44.

§ 27-19-56.1. Special license tags or plates; fire fighters.

Cross References — Provisions of § 27-19-44 do not apply to distinctive or special license tags or plates issued under this section, see § 27-19-44.

§ 27-19-56.5. Special license tags or plates; Pearl Harbor survivors and Purple Heart recipients.

(1) In recognition of the patriotic service rendered by Mississippians who survived the attack on Pearl Harbor and by Mississippians who are recipients of the Purple Heart Medal, any such person is privileged to obtain two (2) distinctive motor vehicle license plates or tags identifying him as a Pearl Harbor survivor or not more than two (2) distinctive motor vehicle license plates or tags and one (1) distinctive motorcycle license plate or tag identifying him as a Purple Heart Medal recipient. The distinctive plates or tags shall be of a color and design designated by the Department of Revenue.

(2) The distinctive license plates shall be prepared by the Department of Revenue and shall be issued through the tax collectors of the counties in the same manner as are other motor vehicle license plates or tags. A tag fee of Fifteen Dollars (\$15.00), in addition to all other taxes and fees, shall be

collected by the tax collector for the Pearl Harbor distinctive tag. The first distinctive tag issued to Purple Heart Medal recipients under the provisions of this section shall be exempt from ad valorem taxes, privilege taxes and all other taxes and fees. There shall be no exemption from ad valorem taxes, privilege taxes or other taxes and fees for the issuance of an additional distinctive tag to Purple Heart Medal recipients. However, the surviving spouse of a deceased person who was issued a Purple Heart Medal distinctive license plate or tag under this section shall be entitled to apply for or retain one (1) such license tag and may continue annually to renew registration for such distinctive license plate or tag for as long as the spouse remains unmarried. At the time of application or renewal registration, a surviving spouse who desires to retain such distinctive plate or tag shall file with the county tax collector a sworn statement that the spouse is unmarried, and any such vehicle when so registered shall be exempt from ad valorem taxes, privilege taxes and all other taxes and fees. The tax collector shall monthly forward the additional fee of Fifteen Dollars (\$15.00) charged for issuance of a Pearl Harbor distinctive tag to the Department of Revenue which shall deposit such fee to the credit of the State General Fund. An applicant for a distinctive tag under this section shall present to the issuing official either (a) written proof that the applicant is an honorably discharged former member of one (1) of the Armed Forces of the United States and, while serving in the Armed Forces of the United States, was present during the attack on the island of Oahu, Territory of Hawaii, on December 7, 1941, between the hours of 7:55 a.m. and 9:45 a.m., Hawaii time, or (b) written proof that the applicant is a Purple Heart Medal recipient. The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private passenger vehicle (to include station wagons, recreational motor vehicles and pickup trucks) or motorcycle registered in the name, or jointly in the name, of the person making application therefor, and when issued to such person shall be used upon the vehicle for which issued in lieu of the standard license plate or license tag normally issued for such vehicle.

(3) The distinctive license plates shall not be transferable between motor vehicle owners; and in the event the owner of a vehicle bearing a distinctive plate shall sell, trade, exchange or otherwise dispose of the vehicle, such plate shall be retained by such owner and returned to the tax collector.

(4) A vehicle that displays a distinctive license plate issued under this section may park free of charge in any state parking space or state parking facility when the person to whom the license plate was issued is operating or occupying the vehicle.

(5) Any person evading or violating any of the provisions of this section, or attempting to secure benefits under this section to which he is not entitled, shall be guilty of a misdemeanor and, upon conviction, shall be fined not less than One Thousand Dollars (\$1,000.00) or imprisoned in the county jail for not less than six (6) months, or both.

SOURCES: Laws, 1992, ch. 501, § 6; Laws, 1999, ch. 476, § 3; Laws, 2000, ch. 536, § 21; Laws, 2001, ch. 596, § 15; Laws, 2003, ch. 529, § 33; Laws, 2004, ch. 559,

§ 20; Laws, 2007, ch. 522, § 7; Laws, 2011, ch. 523, § 44, eff from and after passage (approved Apr. 26, 2011.)

Amendment Notes — The 2011 amendment inserted “and one (1) distinctive motorcycle license plate or tag” near the end of the first sentence in (1); in (2), inserted “an additional” preceding “distinctive tag” near the end of the fourth sentence, deleted “motor vehicle” following “registration for such distinctive” in the fifth sentence, and inserted “or motorcycle” preceding “registered in the name” in the last sentence; and substituted “Department of Revenue” for “State Tax Commission” throughout.

§ 27-19-56.14. Special license tags or plates; Grand Lodge of Mississippi members, their widows and children of deceased members.

(1) Except as otherwise provided in this section, any owner of a motor vehicle or motorcycle, or both, who is a member of the Grand Lodge of Mississippi, Free and Accepted Masons, his wife, widow, unmarried daughter or unmarried sister, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Thirty Dollars (\$30.00), shall be entitled to a special motor vehicle license tag or motorcycle license tag, as applicable, which displays the Freemason emblem and displays the words “Grand Lodge of Mississippi.” From and after July 1, 2005, only persons who are members of the Grand Lodge of Mississippi, Free and Accepted Masons, their widows and children of deceased members may apply for and receive a distinctive license tag authorized under this section.

(2) The tags shall be of such color and design as the Department of Revenue shall prescribe subject to the approval of the Mississippi License Tag Commission.

(3) Application for the special license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official documentation from the Grand Lodge of Mississippi as prescribed by the Department of Revenue showing their membership in the Grand Lodge of Mississippi. The application and the additional fee, less five percent (5%) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4) The special license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

(5) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-five Dollars (\$25.00) of each additional fee collected on special license tags shall be deposited in a special fund hereby created in the State Treasury to the credit of the Grand Lodge of Mississippi. The funds shall be available for expenditure at the discretion of the Grand Lodge of Mississippi.

(b) The remainder of each such additional fee shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

SOURCES: Laws, 1998, ch. 518, § 2; Laws, 2004, ch. 559, § 22; Laws, 2005, ch. 532, § 4; Laws, 2006, ch. 540, § 28; Laws, 2012, ch. 534, § 39, eff from and after July 1, 2012.

Amendment Notes — The 2012 amendment, in the first sentence of (1), inserted “or motorcycle, or both” near the beginning and inserted “motor vehicle” and “or motorcycle license tag, as applicable” near the end; substituted “Department of Revenue” for “State Tax Commission” throughout (2), (3), and (5); and substituted “department” for “commission” at the end of the third sentence of (3).

§ 27-19-56.15. Special license tags or plates; display of emblem of public universities located in other states.

(1)(a) Beginning with any registration year commencing on or after July 1, 2012, any owner of a motor vehicle who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Fifty Dollars (\$50.00), shall be issued a distinctive license tag that displays the emblem of any public or private university of his choice located in another state.

(b) The design of the emblems for the distinctive license tags authorized under this subsection shall be determined by agreement between the Department of Revenue and the governing authorities of public or private universities in the states where the universities are located. Such other design characteristics and information to be contained on such distinctive license tags shall be determined by the Department of Revenue.

(c) Application for the distinctive license tag authorized under this subsection shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee, less Two Dollars (\$2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(d)(i) The Department of Revenue shall deposit all fees that it receives under this subsection into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees

collected under this section to the State Treasurer who, except as otherwise provided in this paragraph (d), shall distribute such collections as follows:

1. Forty-four Dollars (\$44.00) of the additional fees collected from each distinctive license tag issued under this subsection shall be deposited into the State General Fund.

2. One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

3. Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

4. One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(ii) The Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of Auburn University as follows:

1. Except as otherwise provided in this item 1, Forty-four Dollars (\$44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to the Adult Education Department of the Rankin County School District for the purpose of providing funds for the Rankin County School District GED Scholarship Endowment. However, from and after January 1, 2013, Forty-four Dollars (\$44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to Habitat for Humanity/Metro Jackson, Inc.

2. One Dollar (\$1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

3. Two Dollars (\$2.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

4. One Dollar (\$1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(iii) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of the University of Alabama as follows:

1. Forty-four Dollars (\$44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to the Friends of Children's Hospital.

2. One Dollar (\$1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

3. Two Dollars (\$2.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

4. One Dollar (\$1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(iv) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of the University of South Alabama as follows:

1. Forty-four Dollars (\$44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be deposited into the Mississippi Trauma Care Systems Fund established in Section 41-59-75.

2. One Dollar (\$1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

3. Two Dollars (\$2.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

4. One Dollar (\$1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(v) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of the University of Oklahoma as follows:

1. Forty-four Dollars (\$44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to Mississippi Gulf Coast Y.M.C.A., Inc.

2. One Dollar (\$1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

3. Two Dollars (\$2.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

4. One Dollar (\$1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(2) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(3) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(4) In order for a distinctive license tag for a university to be issued pursuant to this section, the provisions of Section 27-19-44(3) must be satisfied for such university license tag prior to July 1, 2013.

SOURCES: Laws, 2000, ch. 536, § 1; Laws, 2001, ch. 596, § 20; Laws, 2006, ch. 540, § 8; Laws, 2009, ch. 548, § 7; Laws, 2010, ch. 518, § 35; Laws, 2012, ch. 534, § 40, eff from and after July 1, 2012.

Amendment Notes — The 2012 amendment substituted “2012” for “2006” near the beginning of (1); in (1)(d)(ii)1., added the exception at the beginning and added the last sentence; and added (1)(d)(v).

§ 27-19-56.27. Special license tags or plates; Mississippi seafood industry supporter.

(1) Beginning with any registration year commencing on or after July 1, 2011, any owner of a motor vehicle, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Thirty Dollars (\$30.00), shall be issued a special license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi seafood industry.

(2) The distinctive license tag shall be of such color and design as the Department of Revenue, with the advice of the Department of Marine Resources, may prescribe and shall consist of such letters or numbers or both as may be necessary to distinguish each license tag.

(3) Application for the special license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee, less five percent (5%) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the Department of Revenue. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4) The special license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

(5) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of

Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on special license tags issued pursuant to this section shall be deposited into the Mississippi Seafood Marketing Program Account in the Seafood Fund created pursuant to Section 49-15-17.

(b) One Dollar (\$1.00) of each additional fee collected on special license tags shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) The remainder of each such additional fee shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2000, ch. 536, § 17; Laws, 2001, ch. 596, § 30; Laws, 2005, ch. 532, § 2; Laws, 2011, ch. 523, § 45, eff from and after passage (approved Apr. 26, 2011.)

Amendment Notes — The 2011 amendment substituted “Department of Revenue” for “State Tax Commission” throughout the section; in (1), substituted “July 1, 2011, any owner of a motor vehicle, upon complying” for “July 1, 2005, owners of motor vehicles upon complying” near the beginning and “special license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi seafood industry” for “special license tag which displays an emblem designed by the Department of Marine Resources” at the end; substituted “Mississippi Seafood Marketing Program Account” for “Artificial Reef Program Account” in (5)(a); and substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (5)(b).

§ 27-19-56.47. Special license tags or plates; aircraft pilot.

(1) Beginning with any registration year commencing on or after July 1, 2012, any owner of a motor vehicle who is an aircraft pilot licensed by the Federal Aviation Administration, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a private aircraft pilot or a commercial aircraft pilot. The distinctive license tags so issued shall be of such color and design as the Department of Revenue may

prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Air Safety Institute of the Aircraft Owners and Pilots Association.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replace-

ment distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit in the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2015.

SOURCES: Laws, 2002, ch. 559, § 17; Laws, 2012, ch. 534, § 41, eff from and after July 1, 2012.

Amendment Notes — The 2012 amendment, in (1), added the conditional language at the beginning and substituted “Department of Revenue” for “State Tax Commission” in the last sentence; throughout (2) and (4), substituted “Department of Revenue” for “State Tax Commission” and substituted “department” for “commission” in the second sentence of (2); in (3), deleted “Beginning with any registration year on or after July 1, 2002” from the beginning and substituted “concurrently” for “concurrent” in the second sentence; substituted “Air Safety Institute” for “Air Safety Foundation” in (4)(a); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); and added (7).

§ 27-19-56.62. Special license tags or plates; Bronze Star recipient.

(1) In recognition of the patriotic services rendered by Mississippians who are recipients of the Bronze Star, any such person, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag for each motor vehicle registered in his name identifying him as a recipient of the Bronze Star. The tags shall be of such color and design as the Department of Revenue shall prescribe, subject to the approval of the Mississippi License Tag Commission, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official written proof that the applicant is a recipient of the Bronze Star. The application and the additional fee, less Two Dollars (\$2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each

distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued under this section shall be deposited in the State Treasury to the credit of a special fund to be administered by the board overseeing the veterans nursing homes in this state for the benefit of indigent veterans who are residents of such nursing homes.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 32; Laws, 2011, ch. 523, § 55, eff from and after passage (approved Apr. 26, 2011.)

Amendment Notes — The 2011 amendment substituted "Mississippi Burn Care Fund" for "Mississippi Fire Fighters Memorial Burn Center Fund" in (4)(b); substituted

“Department of Revenue” for “State Tax Commission,” “department” for “commission” throughout; and deleted “or the Silver Star” following “Bronze Star” throughout the section and made a minor stylistic change.

§ 27-19-56.63. Special license tags or plates; Diabetics.

(1) Upon application by any legal resident of the State of Mississippi who is diabetic or who is an immediate family member or caregiver of a person who is diabetic, the Department of Revenue shall prepare and issue through the county tax collectors a special license plate for each motor vehicle that is registered in the applicant's name. The initial application shall be accompanied by the certification of a licensed physician that the applicant (a) meets the definition of a diabetic as set forth in subsection (2) of this section, or (b) is an immediate family member or caregiver of a person who meets the definition of a diabetic as set forth in subsection (2) of this section. For the purposes of this section, the term “immediate family member” means the applicant's spouse, father or mother, or a brother, sister or child of the applicant. Except as otherwise provided, an applicant for the special license plate shall not be required to pay any fee or charge for the issuance of such license plate separate from or in addition to the road and bridge privilege taxes, ad valorem taxes and registration fees otherwise required by law to be paid for the issuance of a regular license plate for the vehicle. The special license plate shall be of such color and design as the Department of Revenue may prescribe and shall consist of such letters, numbers or both as may be necessary to distinguish each license plate.

(2) For the purpose of this section, the term “diabetic” means a person who is affected with diabetes, including Type I, Type II, gestational or any secondary form of diabetes regardless of mode of treatment, age of onset or duration of the disease.

(3) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (4) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4) Beginning with any registration year commencing on or after July 1, 2003, any person other than a person who is diabetic applying for a distinctive tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for distinctive license tags under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag.

(5) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on special license tags issued pursuant to this section shall be distributed to the Diabetes Foundation of Mississippi, Inc.

(b) One Dollar (\$1.00) of each additional fee collected on special license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on special tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended only for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(6) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the license tag.

(7) In case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided in Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 33; Laws, 2003, ch. 529, § 8; Laws, 2004, ch. 559, § 28; Laws, 2011, ch. 428, § 3, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (3); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (5)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (6); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.68. Special license tags or plates; Girl Scouts of the United States of America.

(1) Beginning with any registration year commencing on or after July 1, 2011, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an

additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Girl Scouts of the United States of America. Subject to the approval of the Department of Revenue, the distinctive license tags so issued shall be of such color and design as the Girl Scout Council of Middle Mississippi, Girl Scouts of the United States of America, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Girl Scout Council of Middle Mississippi, Girl Scouts of the United States of America, or its successor by merger or otherwise. The Girl Scout Council of Middle Mississippi shall distribute the fees so received to the councils of the Girl Scouts of the United States of America with council boundaries covering any part of the State of Mississippi, including the Girl Scout Council of Middle Mississippi, with the fees to be distributed to each of those councils on the basis of the fees generated by the purchase of the distinctive license tags within the counties covered by the particular council boundary. The Department of Revenue shall furnish to the Girl Scout Council of Middle Mississippi such information as is necessary for the Girl Scout Council of Middle Mississippi to distribute the fees in the manner herein provided. The Girl Scout Council of Middle Mississippi is authorized to deduct an administrative fee from the fees distributed to the councils in such amount as is approved by the individual councils receiving the fees to be distributed.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2014.

SOURCES: Laws, 2002, ch. 559, § 38; Laws, 2011, ch. 523, § 47, eff from and after passage (approved Apr. 26, 2011.)

Amendment Notes — The 2011 amendment added “Beginning with any registration year commencing on or after July 1, 2011” to the beginning of (1); deleted “Beginning with any registration year commencing on or after July 1, 2002,” from the beginning of (3); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); added (7); substituted “Department of Revenue” for “State Tax Commission” throughout; and made minor stylistic changes.

§ 27-19-56.72. Special license tags or plates; Mississippi Association of Realtors.

(1) Any owner of a motor vehicle, who is a member of the Mississippi Association of Realtors, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3), shall be issued a special license tag which displays

the blue and gold REALTOR trademark logo on the left side of the license tag. The distinctive license tags so issued shall be of a color and design as the Department of Revenue, with the advice of the Mississippi Association of Realtors, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the special license tag shall be made to the county tax collector on forms prescribed by the Department of Revenue. Proof of membership in the Mississippi Association of Realtors shall be presented to the county tax collector at the time of the application. An applicant's personal business card on which the REALTOR trademark logo is also printed shall be accepted as proof of membership in the Mississippi Association of Realtors. The application and the additional fee, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2003, any person applying for a distinctive tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for distinctive license tags under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag or is no longer affiliated with the Mississippi Association of Realtors, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on special license tags issued pursuant to this section shall be distributed to Mississippi Association of Habitat for Humanity Affiliates, Inc., for use in funding affordable housing projects in Mississippi.

(b) One Dollar (\$1.00) of each additional fee collected on special license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on special tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended only for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the license tag.

(6) In case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided in Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2003, ch. 529, § 1; Laws, 2011, ch. 428, § 4; Laws, 2012, ch. 534, § 42, eff from and after July 1, 2012.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

The 2012 amendment substituted “Mississippi Association of Habitat for Humanity Affiliates, Inc.” for “Habitat for Humanity International, Inc.” in (4)(a).

§ 27-19-56.73. Special license tags or plates; Mississippi Forestry Association supporters.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3), shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Forestry Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Forestry Association, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2003, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Forestry Association to be used for public relations and educational programs informing citizens about conservation practices.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2003, ch. 529, § 2; Laws, 2011, ch. 428, § 5, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.74. Special license tags or plates; Stop Child Abuse.

(1) Beginning with any registration year commencing on or after July 1, 2012, owners of motor vehicles upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be entitled to a distinctive license tag that demonstrates their support for the prevention of child abuse. The tags shall be of such color and design as the Department of Revenue prescribes subject to the approval of the Mississippi License Tag Commission; however, each tag shall display the words “Stop Child Abuse” and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle’s established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Children's Trust Fund created in Section 93-21-305.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2015.

SOURCES: Laws, 2003, ch. 529, § 3; Laws, 2004, ch. 559, § 30; Laws, 2012, ch. 534, § 43, eff from and after July 1, 2012.

Amendment Notes — The 2012 amendment, throughout (1), (2), and (4), substituted "Department of Revenue" for "State Tax Commission"; added the conditional language at the beginning of (1); substituted "department" for "commission" in the second sentence of (2); deleted "Beginning with any registration year commencing on or after July 1, 2003" from the beginning of (3); substituted "Mississippi Burn Care Fund" for "Mississippi Fire Fighters Memorial Burn Center Fund" in (4)(b); and added (7).

§ 27-19-56.75. Special license tags or plates; State Board of Funeral Service licensee.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of

passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3), shall be issued a special license tag for each motor vehicle registered in his name identifying such person as licensed by the State Board of Funeral Service. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the State Board of Funeral Service, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The applicant's license by the State Board of Funeral Service shall be presented at that time as proof of licensure by the board. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2003, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the State General Fund.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2003, ch. 529, § 4; Laws, 2011, ch. 428, § 6, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.76. Special license tags or plates; Mississippi Nurses Foundation supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Nurses Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Nurses Association, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2003, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Nurses Foundation.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2003, ch. 529, § 5; Laws, 2011, ch. 428, § 7, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.77. Special license tags or plates; Mississippi Junior Golf Foundation supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3), shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Junior Golf Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Golf Association, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2003, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle’s established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Junior Golf Foundation.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2003, ch. 529, § 6; Laws, 2011, ch. 428, § 8, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.87. Special license tags or plates; St. Jude Children’s Research Hospital supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3)

of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of St. Jude Children's Research Hospital. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the ALSAC/St. Jude Children's Research Hospital, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2003, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to ALSAC/St. Jude Children's Research Hospital.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the

distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2003, ch. 529, § 35; Laws, 2011, ch. 428, § 9, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.88. Special license tags or plates; Friends of the MED, Coahoma County.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of Friends of the MED, Coahoma County. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Friends of the MED, Coahoma County, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2003, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each

distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to Friends of the MED, Coahoma County, to be used on behalf of citizens of North Mississippi and all of Mississippi to support the Level I Trauma Center of the Regional Medical Center (The MED) in Memphis, Tennessee.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2003, ch. 529, § 36; Laws, 2011, ch. 428, § 10, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.90. Special license tags or plates; National Rifle Association of America supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the National Rifle Association of America. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the National Rifle Association of America, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2004, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle’s established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to

the NRA Foundation State Fund Account for Mississippi to be used for projects that qualify under Section 501(c)(3) of the Internal Revenue Service Code, including, but not restricted to, hunter education, firearms safety courses, marksmanship training and wildlife conservation.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2004, ch. 559, § 1; Laws, 2011, ch. 428, § 11, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.92. Special license tags or plates; Down Syndrome awareness.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon

payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special down syndrome awareness license tag for each motor vehicle registered in his name. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Central Mississippi Down Syndrome Society, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2004, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Central Mississippi Down Syndrome Society.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the

distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2004, ch. 559, § 3; Laws, 2011, ch. 428, § 12, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.93. Special license tags or plates; breast cancer awareness.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special breast cancer awareness license tag for each motor vehicle registered in his name. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Central Mississippi Steel Magnolia Affiliate and the North Mississippi Affiliate of the Susan G. Komen Breast Cancer Foundation, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2004, any person applying for a distinctive license tag under this section shall

pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a)(i) Twelve Dollars (\$12.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Central Mississippi Steel Magnolia Affiliate of the Susan G. Komen Breast Cancer Foundation.

(ii) Twelve Dollars (\$12.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the North Mississippi Affiliate of the Susan G. Komen Breast Cancer Foundation.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2004, ch. 559, § 4; Laws, 2011, ch. 428, § 13, eff from and after July 1, 2011.

Joint Legislative Committee Note — Pursuant to Section 1-1-109, the Joint Legislative Committee on Compilation, Revision and Publication of Legislation corrected a typographical error in the last sentence of subsection (5) by substituting “The tax collector shall issue up to two (2) license decals” for “The tax collector shall issue up to two (2) decals.” The Joint Committee ratified the correction at its July 13, 2011, meeting.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.96. Special license tags or plates; Professional Hair Designers Incorporated member.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a member of Professional Hair Designers Incorporated. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Professional Hair Designers Incorporated, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2004, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle’s established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license

tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to Professional Hair Designers Incorporated.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2004, ch. 559, § 7; Laws, 2011, ch. 428, § 14, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.97. Special license tags or plates; American Cancer Society Supporter.

(1) Beginning with any registration year commencing on or after July 1, 2010, any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the American Cancer Society. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the American Cancer Society, Mid-South Division, Incorporated, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the American Cancer Society, Mid-South Division, Incorporated.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2013.

SOURCES: Laws, 2004, ch. 559, § 8; Laws, 2010, ch. 518, § 39; Laws, 2011, ch. 428, § 15, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); and made a minor stylistic changes.

§ 27-19-56.98. Special license tags or plates; DECA supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of DECA, an association of marketing students. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of DECA, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under

subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2004, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi DECA Foundation.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same

manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2004, ch. 559, § 9; Laws, 2011, ch. 428, § 16, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.99. Special license tags or plates; Civil Legal Assistance Fund supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Civil Legal Assistance Fund. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Administrative Office of Courts, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2004, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle’s established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Civil Legal Assistance Fund created under Section 9-21-43.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2004, ch. 559, § 10; Laws, 2011, ch. 428, § 17, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.100. Special license tags or plates; Gulf States Golf Foundation supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad

valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Gulf States Golf Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Gulf States Section, Professional Golfers' Association of America, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2004, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Gulf States Section, Professional Golfers' Association of America.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2004, ch. 559, § 11; Laws, 2011, ch. 428, § 18, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.101. Special license tags or plates; Mississippi Department of Archives and History supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Department of Archives and History. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Department of Archives and History, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly

basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2004, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Historic Properties Trust Fund created under Section 39-5-23.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2004, ch. 559, § 12; Laws, 2011, ch. 428, § 19, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.102. Special license tags or plates; National Wild Turkey Federation supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the National Wild Turkey Federation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the President of the Mississippi Chapter of the National Wild Turkey Federation, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2004, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle’s established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Chapter of the National Wild Turkey Federation.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2004, ch. 559, § 13; Laws, 2011, ch. 428, § 20, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.103. Special license tags or plates; Kappa Alpha Order supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of

passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Kappa Alpha Order. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Pine Belt Alumni Chapter of Kappa Alpha Order, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2004, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Province Commander of Irwin Province of Kappa Alpha Order.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2004, ch. 559, § 14; Laws, 2011, ch. 428, § 21, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.104. Special license tags or plates; honoring the Civilian Conservation Corps.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name in honor and recognition of the Civilian Conservation Corps, its participants and its many outstanding projects and accomplishments. The distinctive license tags so issued shall be of such color and design as the Department of Revenue may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2004, any person applying for a distinctive license tag under this section shall

pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the State General Fund.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2004, ch. 559, § 15; Laws, 2011, ch. 428, § 22, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.106. Special license tags or plates; Homebuilders Association of Mississippi supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Homebuilders Association of Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Chief Executive Officer of the Homebuilders Association of Mississippi, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2005, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Housing Institute.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2005, ch. 532, § 1; Laws, 2011, ch. 428, § 23, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.107. Special license tags or plates; Mississippi Families for Kids supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3)

of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of Mississippi Families for Kids. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Mississippi Families for Kids, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2005, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to Mississippi Families for Kids.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two

(2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2005, ch. 532, § 5; Laws, 2011, ch. 428, § 24, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.108. Special license tags or plates; Rotary International supporter.

(1) Beginning with any registration year commencing on or after July 1, 2011, any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying him as a supporter of Rotary International. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Past Governor, District 6820, Rotary International, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition

to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the department shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed equally to District 6800, District 6820 and District 6840, Rotary International.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2014.

SOURCES: Laws, 2005, ch. 532, § 6; Laws, 2011, ch. 428, § 25; Laws, 2011, ch. 523, § 48, eff from and after passage (approved Apr. 26, 2011.)

Joint Legislative Committee Note — Section 25 of ch. 428, Laws of 2011, effective from and after July 1, 2011 (approved March 16, 2011) amended this section. Section 48 of ch. 523, Laws of 2011, effective from and after passage (approved April 26, 2011) also amended this section. As set out above, this section reflects the language of Section 48 of ch. 523, Laws of 2011, which contains language that specifically provides that it supersedes § 27-19-56.108 as amended by Section 25 of ch. 428, Laws of 2011.

Amendment Notes — The first 2011 amendment (ch. 428) substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

The second 2011 amendment (ch. 523) added “Beginning with any registration year commencing on or after July 1, 2011” at the beginning of (1); deleted “Beginning with any registration year commencing on or after July 1, 2005” from the beginning of (3); substituted “Burn Care” for “Firefighters Memorial Burn Center” in (4)(b); substituted “up to two (2) license” for “month and year” following “The tax collector shall issue” in the last sentence of (5); added (7); substituted “Department of Revenue” for “State Tax Commission” and “department” for “commission” throughout; and made minor stylistic changes.

§ 27-19-56.109. Special license tags or plates; “Support Teachers.”

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of teachers. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Department of Education, may prescribe, shall have imprinted thereon the words “SUPPORT TEACHERS” and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2005, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each

distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Department of Education and shall be equitably distributed by the department among all of the school districts in the state for expenditure on teachers' classroom supplies.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2005, ch. 532, § 7; Laws, 2011, ch. 428, § 26, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.112. Special license tags or plates; Mississippi Youth Soccer Association supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying him as a supporter of the Mississippi Youth Soccer Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Youth Soccer Association, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2005, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Youth Soccer Association.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2005, ch. 532, § 10; Laws, 2011, ch. 428, § 27, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.113. Special license tags or plates; Profession of Pharmacy supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying him as a supporter of The Profession of Pharmacy. The distinctive license tags so issued shall be of such color and

design as the Department of Revenue, with the advice of the University of Mississippi School of Pharmacy student body, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2005, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the University of Mississippi for deposit into the Amie Ewing School of Pharmacy Memorial Endowment Award Fund at the University of Mississippi.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two

(2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2005, ch. 532, § 11; Laws, 2006, ch. 540, § 10; Laws, 2011, ch. 428, § 28, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.114. Special license tags or plates; SafeCity Initiative supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying him as a supporter of SafeCity Initiative. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of SafeCity Initiative, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2005, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition

to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to SafeCity Initiative.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2005, ch. 532, § 12; Laws, 2011, ch. 428, § 29, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to

two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.117. Special license tags or plates; Police Athletic League of Gulfport, Inc. supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Police Athletic League of Gulfport, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Police Athletic League of Gulfport, Inc., may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2005, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle’s established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Police Athletic League of Gulfport, Inc.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2005, ch. 532, § 16; Laws, 2011, ch. 428, § 30, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.119. Special license tags or plates; Support Our Troops, Inc. supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of Support Our Troops, Inc. The distinctive license tags so issued shall be of such color and

design as the Department of Revenue, with the advice of the Support Our Troops, Inc., may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Support Our Troops, Inc.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 1; Laws, 2011, ch. 428, § 31, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.121. Special license tags or plates; Mississippi Children’s Museum supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Children’s Museum. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Children’s Museum, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars (\$50.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle’s established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the

time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Forty-four Dollars (\$44.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Children's Museum, a Mississippi nonprofit corporation.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 3; Laws, 2011, ch. 428, § 32, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.122. Special license tags or plates; honoring the Historic City of Magnolia.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be entitled to a distinctive license tag honoring the historic City of Magnolia, Mississippi, for each motor vehicle registered in his name. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the City of Magnolia, Mississippi, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the City of Magnolia, Mississippi, for deposit into the city's beautification account.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 4; Laws, 2011, ch. 428, § 33, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.123. Special license tags or plates; Mississippi martial arts supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of Mississippi martial arts. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Karate Association, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Depart-

ment of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Karate Association.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement

license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 5; Laws, 2011, ch. 428, § 34, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.124. Special license tags or plates; Gastroparesis awareness supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special gastroparesis awareness license tag for each motor vehicle registered in his name. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Gastroparesis and Dysmotilities Association, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Gastroparesis and Dysmotilities Association.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 6; Laws, 2011, ch. 428, § 35, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (4)(b); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.125. Special license tags or plates; to Mississippians who are veterans of the United States Armed Forces.

In recognition of the patriotic service rendered by Mississippians who are veterans of the United States Armed Forces, beginning with any registration year commencing on or after July 1, 2011, any such person is privileged to

obtain distinctive motorcycle license plates or tags for each motorcycle registered in his name identifying his status as a veteran. The Department of Revenue, with concurrence by the State Veterans Affairs Board, shall develop decals to be affixed to the license tag indicating branch and period of military service. The distinctive plates or tags shall be of a color and design designated by the Department of Revenue with concurrence by the State Veterans Affairs Board.

The distinctive license plates shall be prepared by the Department of Revenue and shall be issued through the tax collectors of the counties in the same manner as are other motor vehicle license plates or tags. An additional annual tag fee of Thirty Dollars (\$30.00) shall be collected by the tax collector for such license plates or tags and shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The additional fee is due and payable at the time the original application is made for a distinctive tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. The Department of Revenue shall deposit such fee to the credit of a fund to be administered by the board overseeing the veterans nursing homes in this state for the benefit of indigent veterans who are residents of such nursing homes.

An applicant for the distinctive plates shall present to the issuing official written evidence of the veteran's service. The evidence shall include a copy of the applicant's DD-214 form, a Report of Separation from Military Service, a military discharge document, a written certification of military service from the State Veterans Affairs Board or a valid military identification card; however, a distinctive license plate or tag shall not be issued under this section to any person who was dishonorably discharged from the United States Armed Forces. The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private motorcycle registered in the name, or jointly in the name, of the person making the application, and when issued to the person shall be used upon the motorcycle for which issued in lieu of the standard license plate or license tag normally issued for the motorcycle.

The distinctive license plates shall not be transferable between motorcycle owners; and in the event the owner of a motorcycle bearing a distinctive plate shall sell, trade, exchange or otherwise dispose of the motorcycle, the plate shall be retained by the owner and returned to the tax collector.

SOURCES: Laws, 2006, ch. 540, § 7; Laws, 2011, ch. 523, § 49, *eff from and after passage* (approved Apr. 26, 2011.)

Amendment Notes — The 2011 amendment inserted “beginning with any registration year commencing on or after July 1, 2011” in the first sentence of the first paragraph; and substituted “Department of Revenue” for “State Tax Commission” and “department” for “commission” throughout the section.

§ 27-19-56.127. Special license tags or plates; Mississippi Wing of the Civil Air Patrol supporter.

(1) Beginning with any registration year commencing on or after July 1, 2011, any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Wing of the Civil Air Patrol. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Commander of the Mississippi Wing of the Civil Air Patrol, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Wing of the Civil Air Patrol.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 12; Laws, 2011, ch. 428, § 36; Laws, 2011, ch. 523, § 50, eff from and after passage (approved Apr. 26, 2011.)

Joint Legislative Committee Note — Section 36 of ch. 428, Laws of 2011, effective from and after July 1, 2011 (approved March 16, 2011) amended this section. Section 50 of ch. 523, Laws of 2011, effective from and after passage (approved April 26, 2011) also amended this section. As set out above, this section reflects the language of Section 50 of ch. 523, Laws of 2011, which contains language that specifically provides that it supersedes § 27-19-56.127 as amended by Section 36 of ch. 428, Laws of 2011.

Amendment Notes — The first 2011 amendment (ch. 428) substituted “department” for “commission” at the end of the second sentence in (2); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

The second 2011 amendment (ch. 523) added “Beginning with any registration year commencing on or after July 1, 2011” to the beginning of (1); in (3), deleted “Beginning with any registration year commencing on or after July 1, 2006” from the beginning of the first sentence, substituted “concurrently” for “concurrent” in the second sentence; substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); and “substituted “Department of Revenue” for “State Tax Commission” and “department” for “commission” throughout the section.

§ 27-19-56.128. Special license tags or plates; Crohn’s and Colitis Foundation of America supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of

passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Crohn's and Colitis Foundation of America. The distinctive license tags so issued shall be of such color and design as the Department of Revenue may prescribe, shall have imprinted thereon the words "Conquer Crohn's Colitis," and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Chapter of the Crohn's and Colitis Foundation of America.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 13; Laws, 2011, ch. 428, § 37, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.129. Special license tags or plates; Mississippi Hurricane Recovery Fund supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Hurricane Recovery Fund established by the Governor and the Mississippi Emergency Management Agency. The color and design of the distinctive license tags so issued shall be determined by the Department of Revenue based upon the advice and recommendations of three (3) persons, one (1) of whom shall be appointed by the Governor and who shall be a resident of Harrison County, one (1) of whom shall be appointed by the Lieutenant Governor and who shall be a resident of Jackson County, and one (1) of whom shall be appointed by the Speaker of the House and who shall be a resident of Hancock County. The distinctive license tags shall consist of such letters or numbers, or both, as may be necessary to distinguish each tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by

the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Hurricane Recovery Fund.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 14; Laws, 2011, ch. 428, § 38, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.132. Special license tags or plates; ANTI-THEFT assistance.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name designed to discourage the theft of motor vehicles and to assist law enforcement officers in identifying and recovering stolen motor vehicles. Each distinctive license tag shall display in bold letters across the face of the tag the word “ANTI-THEFT,” shall be of such color and design as the Department of Revenue may prescribe, shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag and shall include the county of registration. Purchasers of the distinctive tag shall also be issued a special decal designed by the department for placement upon the left rear bumper of the vehicle. Each decal shall contain letters, symbols or abbreviations created by the commission to identify the owner of the vehicle. Failure of an owner to place the decal on the bumper of the vehicle shall not be unlawful or constitute a violation of law.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle’s established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license

tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed equally between the Mississippi Sheriffs Association and the Mississippi Association of Chiefs of Police.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 17; Laws, 2011, ch. 428, § 39, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.133. Special license tags or plates; Boys and Girls Clubs supporter.

(1) Beginning with any registration year commencing on or after July 1, 2011, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Boys and Girls Clubs. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Executive Director of the Boys and Girls Clubs, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Alliance of Boys and Girls Clubs.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2014.

SOURCES: Laws, 2006, ch. 540, § 18; Laws, 2011, ch. 523, § 58, eff from and after passage (approved Apr. 26, 2011.)

Amendment Notes — The 2011 amendment in (1), added “Beginning with any registration year commencing on or after July 1, 2011” to the beginning, deleted “Mississippi Alliance of” preceding “Boys and Girls Clubs” twice in the first and last sentences; deleted “Beginning with any registration year commencing on or after July 1, 2006” from the beginning of the first sentence in (3); added (7); and “substituted “Department of Revenue” for “State Tax Commission” and “department” for “commission” throughout the section.

§ 27-19-56.135. Special license tags or plates; attorney.

(1) Beginning with any registration year commencing on or after July 1, 2011, any owner of a motor vehicle who is a member of The Mississippi Bar, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3), shall be issued a special license tag for each motor vehicle registered in his name identifying such person as an attorney. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of The Mississippi Bar and the Magnolia Bar Association, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The applicant's bar identification card shall be presented at that time as proof of membership in The Mississippi Bar. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Civil Legal Assistance Fund.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replace-

ment distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2014.

SOURCES: Laws, 2006, ch. 540, § 20; Laws, 2011, ch. 428, § 40; Laws, 2011, ch. 523, § 51, eff from and after passage (approved Apr. 26, 2011.)

Joint Legislative Committee Note — Section 40 of ch. 428, Laws of 2011, effective from and after July 1, 2011 (approved March 16, 2011) amended this section. Section 51 of ch. 523, Laws of 2011, effective from and after passage (approved April 26, 2011) also amended this section. As set out above, this section reflects the language of Section 51 of ch. 523, Laws of 2011, which contains language that specifically provides that it supersedes § 27-19-56.135 as amended by Section 40 of ch. 428, Laws of 2011.

Amendment Notes — The first 2011 amendment (ch. 428) substituted “department” for “commission” at the end of the second sentence in (2); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section.

The second 2011 amendment (ch. 523) added “Beginning with any registration year commencing on or after July 1, 2011” to the beginning of (1); deleted “Beginning with any registration year commencing on or after July 1, 2006” from the beginning of the first sentence in (3); substituted “up to two (2) license” for “a month and year license decal” in the third sentence of (5); added (7); and “substituted” “Department of Revenue” for “State Tax Commission” and “department” for “commission” throughout the section.

§ 27-19-56.137. Special license tags or plates; Rebuild the Coast.org supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of Rebuild the Coast.org. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Rebuild the Coast.org, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by

the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to Rebuild the Coast.org; however, when Rebuild the Coast.org is dissolved, then Twenty-four Dollars (\$24.00) of such additional fees shall be deposited into the State General Fund.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement

license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 22; Laws, 2011, ch. 428, § 41, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.138. Special license tags or plates; Kappa Alpha Psi Fraternity, Inc. supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of Kappa Alpha Psi Fraternity, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi State Caucus of Kappa Alpha Psi Fraternity, Inc., may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle’s established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi State Caucus of Kappa Alpha Psi Fraternity, Inc.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 24; Laws, 2008, ch. 515, § 29; Laws, 2011, ch. 428, § 42, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); and substituted “Department of Revenue” for “State Tax Commission” throughout the section.

§ 27-19-56.139. Special license tags or plates; Bicycle Advocacy Group of Mississippi supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad

valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Bicycle Advocacy Group of Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Bicycle Advocacy Group of Mississippi, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Bicycle Advocacy Group of Mississippi.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 25; Laws, 2011, ch. 428, § 43, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); substituted “Department of Revenue” for “State Tax Commission” throughout the section; and made minor stylistic changes.

§ 27-19-56.140. Special license tags or plates; Veterans of the United States Armed Forces supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of Veterans of the United States Armed Forces. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the concurrence of the State Veterans Affairs Board, may prescribe.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall

pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of a fund administered by the board overseeing the veterans nursing homes in this state for the benefit of indigent veterans who are residents of such nursing homes and for the benefit of any future state veterans cemetery.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 26; Laws, 2011, ch. 428, § 44, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); and substituted “Department of Revenue” for “State Tax Commission” throughout the section.

§ 27-19-56.141. Special license tags or plates; Mississippi SIDS Alliance supporter.

(1) Beginning with any registration year commencing on or after July 1, 2010, any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi SIDS Alliance. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi SIDS Alliance, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle’s established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi SIDS Alliance.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2013.

SOURCES: Laws, 2006, ch. 540, § 27; Laws, 2010, ch. 518, § 40; Laws, 2011, ch. 428, § 45, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5).

§ 27-19-56.143. Special license tags or plates; “In God We Trust.”

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3)

of this section, shall be entitled to a distinctive license tag displaying the phrase "In God We Trust," for each motor vehicle registered in his name. The distinctive license tags so issued shall be of such color and design as the Department of Revenue may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2007, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed in equal amounts to the Mississippi chapter, organization or division of Boy Scouts of America, Girl Scouts of the USA and the Salvation Army.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two

(2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2007, ch. 522, § 3; Laws, 2011, ch. 428, § 46, eff from and after July 1, 2011.

Joint Legislative Committee Note — Pursuant to Section 1-1-109, the Joint Legislative Committee on Compilation, Revision and Publication of Legislation corrected a typographical error in the last sentence of subsection (5) by substituting “The tax collector shall issue up to two (2) license decals” for “The tax collector shall issue up to two (2) decals.” The Joint Committee ratified the correction at its July 13, 2011, meeting.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); and substituted “Department of Revenue” for “State Tax Commission” throughout the section.

§ 27-19-56.147. Special license tags or plates; Baptist Homes, Inc. supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of Baptist Homes, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Baptist Homes, Inc., may prescribe, shall have “SON Valley” inscribed upon it and shall consist of the such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2007, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to Baptist Homes, Inc.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2007, ch. 522, § 10; Laws, 2011, ch. 428, § 47, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); and substituted “Department of Revenue” for “State Tax Commission” throughout the section.

§ 27-19-56.154. Special license tags or plates; supporter of the Mississippi public school district of vehicle owner’s choice or certain nonprofit foundations, organizations or associations.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the public school district of his choice located in this state or as a supporter of a nonprofit foundation, organization or association selected by the license tag applicant that is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code and which has as its primary purpose providing financial assistance and support for the educational needs of a public school district in this state for which the foundation, organization or association was organized. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the school district, foundation, organization or association selected by the applicant, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2007, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle’s established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the school district, foundation, organization or association selected by the license tag applicant.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) Before the Department of Revenue may issue a license tag or plate for supporters of a school district under this section, the provisions of Section 27-19-44(3) must be met by the school district, nonprofit foundation, organization or association that is to receive a portion of the additional fee levied for the license tag or plate.

SOURCES: Laws, 2007, ch. 522, § 17; Laws, 2008, ch. 515, § 26; Laws, 2011, ch. 523, § 57, eff from and after passage (approved Apr. 26, 2011.)

Amendment Notes — The 2011 amendment added (7); and substituted “Department of Revenue” for “State Tax Commission” and “department” for “commission” throughout.

§ 27-19-56.156. Special license tags or plates; “Thank a Teacher Today.”

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be entitled to a distinctive license tag displaying the phrase “Thank a Teacher Today,” for each motor vehicle registered in his name. The distinctive license tags so issued shall be of such color and design as the Department of Revenue may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2007, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the William F. Winter Teacher Scholar Loan Program.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2007, ch. 522, § 19; Laws, 2011, ch. 428, § 48, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); and substituted “Department of Revenue” for “State Tax Commission” throughout the section.

§ 27-19-56.172. Special license tags or plates; Mississippi Academy of Family Physicians Foundation supporter.

(1) Beginning with any registration year commencing on or after July 1, 2012, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Academy of Family Physicians Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Academy of Family Physicians Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis

as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Academy of Family Physicians Foundation.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2015.

SOURCES: *Laws*, 2008, ch. 515, § 12; *Laws*, 2012, ch. 534, § 44, eff from and after July 1, 2012.

Amendment Notes — The 2012 amendment, throughout (1), (2), and (4), substituted “Department of Revenue” for “State Tax Commission”; added the conditional language at the beginning of (1); substituted “department” for “commission” in the second sentence of (2); deleted “Beginning with any registration year commencing on or after July 1, 2008” from the beginning of (3); and added (7).

§ 27-19-56.176. Special license tags or plates; Mississippi Dental Hygienists Association supporter.

(1) Beginning with any registration year beginning on or after July 1, 2012, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Dental Hygienists Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Dental Hygienists Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle’s established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Dental Hygienists Association.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive tag before July 1, 2015.

SOURCES: Laws, 2008, ch. 515, § 16; Laws, 2012, ch. 534, § 45, eff from and after July 1, 2012.

Amendment Notes — The 2012 amendment, throughout (1), (2), and (4), substituted “Department of Revenue” for “State Tax Commission”; added the conditional language at the beginning of (1); substituted “department” for “commission” in the second sentence of (2); deleted “Beginning with any registration year commencing on or after July 1, 2008” from the beginning of (3); and added (7).

§ 27-19-56.195. Special license tags or plates; Professional Firefighters Association of Mississippi supporter.

(1) Beginning with any registration year commencing on or after July 1, 2012, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a member of the Professional Firefighters Associa-

tion of Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Professional Firefighters Association of Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present documentation as prescribed by the Department of Revenue showing their membership in the Professional Firefighters Association of Mississippi. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2009, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Professional Firefighters Association of Mississippi.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the

distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2015.

SOURCES: Laws, 2009, ch. 548, § 13; Laws, 2012, ch. 534, § 46, eff from and after July 1, 2012.

Amendment Notes — The 2012 amendment, throughout (1), (2), and (4), substituted “Department of Revenue” for “State Tax Commission”; in (1), added the conditional language at the beginning and substituted “member” for “supporter” near the end of the first sentence; in (2), inserted the second sentence, and substituted “department” for “commission” at the end of the third sentence; and added (7).

§ 27-19-56.196. Special license tags or plates; Mississippi Wildlife Federation supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Wildlife Federation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Wildlife Federation, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2009, any person applying for a distinctive license tag under this section shall

pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Wildlife Federation.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2009, ch. 548, § 14; Laws, 2011, ch. 428, § 49, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment substituted “department” for “commission” at the end of the second sentence in (2); substituted “up to two (2) license decals” for “a month and year license decal” in the last sentence of (5); and substituted “Department of Revenue” for “State Tax Commission” throughout the section.

§ 27-19-56.216. Special license tags or plates; Laurel High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Laurel High School. The distinctive license tags so issued shall display the words “Laurel Tornadoes” and shall be of such color and design as the Department of Revenue, with the advice of the Superintendent of the Laurel School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle’s established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Laurel School District.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 10; Laws, 2011, ch. 523, § 59, eff from and after passage (approved Apr. 26, 2011.)

Amendment Notes — The 2011 amendment rewrote the last sentence in (1); substituted “Laurel School District” for “Laurel High School to purchase classroom supplies for teachers” at the end of (4)(a); and made a minor stylistic change.

§ 27-19-56.232. Special license tags or plates; Biloxi Public School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Biloxi Public School District. The distinctive license tags so issued shall display the words “Biloxi Indians” and shall be of such color and design as the Department of Revenue, with the advice of the Biloxi Public School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Biloxi Big Red Athletic Foundation.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector

receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 26; Laws, 2011, ch. 523, § 52, eff from and after passage (approved Apr. 26, 2011.)

Amendment Notes — The 2011 amendment substituted “Biloxi Indians” for “Biloxi Public Schools” in the last sentence of (1); and substituted “Biloxi Big Red Athletic Foundation” for “Biloxi Public School District” in (4)(a).

§ 27-19-56.240. Special license tags or plates; commemorating New Orleans Saints 2009 season World Football Champions.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name commemorating the New Orleans Saints World Football Champions for the 2009 season. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the National Football League, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after March 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars (\$50.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle’s established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Forty-four Dollars (\$44.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to INFINITY Science Center, Inc.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 303, § 1, eff from and after passage (approved Feb. 14, 2011.)

§ 27-19-56.241. Special license tags or plates; Special Olympics supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Special Olympics Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Special Olympics Mississippi, may

prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Special Olympics Mississippi.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 1, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.242. Special license tags or plates; Mississippi Music Educators Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Music Educators Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Music Educators Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Music Educators Association.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 2, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.243. Special license tags or plates; Mississippi Corvette Club, Inc. supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Corvette Club, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Corvette Club, Inc.,

may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the National Corvette Museum Foundation, Inc.; however, if the National Corvette Museum Foundation, Inc., ceases to be a not-for-profit corporation qualified under 26 USCS 501(c)(3), then Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section after such occurrence shall be distributed to the Mississippi Corvette Club, Inc.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the

distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 3, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.244. Special license tags or plates; Charleston Tigers Athletic Foundation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Charleston Tigers Athletic Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Charleston Tigers Athletic Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license

tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Charleston Tigers Athletic Foundation.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 4, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.245. Special license tags or plates; Baptist Medical and Dental Mission International (BMDMI) of Hattiesburg, Mississippi supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup

trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Baptist Medical and Dental Mission International (BMDMI) of Hattiesburg, Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Baptist Medical and Dental Mission International (BMDMI), may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Baptist Medical and Dental Mission International (BMDMI) of Hattiesburg, Mississippi.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 5, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.246. Special license tags or plates; Pascagoula High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Pascagoula High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Pascagoula High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The

additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Pascagoula School District.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 6; Laws, 2012, ch. 534, § 47, eff from and after July 1, 2012.

Amendment Notes — The 2012 amendment substituted “Pascagoula School District” for “Pascagoula High School activity fund for the support of senior class projects under the direction of the school’s class sponsor” at the end of (4)(a).

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.247. Special license tags or plates; Simpson Academy supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Simpson Academy. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Simpson Academy, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Simpson Academy.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 7, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.248. Special license tags or plates; supporter of The Leukemia & Lymphoma Society.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of The Leukemia & Lymphoma Society. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of The Leukemia & Lymphoma Society, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each

distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to The Mississippi Office of the Mississippi/Louisiana Chapter of The Leukemia & Lymphoma Society.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 8, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.249. Special license tags or plates; supporter of filmmakers in the State of Mississippi.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of filmmakers in the State of Mississippi. The distinctive license tags shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Film and Video Alliance, may prescribe; however, each tag shall display "Film Mississippi" or alternatively, "Film MS," as determined by the Department of Revenue with the advice of the Mississippi Film and Video Alliance, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Film and Video Alliance.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 9, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.250. Special license tags or plates; Presbyterian Christian School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Presbyterian Christian School in Hattiesburg, Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the headmaster of Presbyterian Christian School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Presbyterian Christian School in Hattiesburg, Mississippi.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 10, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.251. Special license tags or plates; Farm Families of Mississippi supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Farm Families of Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Farm Bureau Federation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Mississippi Farm Bureau Foundation and Relief Fund, Inc.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 11, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.252. Special license tags or plates; Taylorsville High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Taylorsville High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Taylorsville High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Taylorsville High School.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 12, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.253. Special license tags or plates; Raleigh High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Raleigh High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Raleigh High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Raleigh High School.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 13, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.254. Special license tags or plates; Mize Attendance Center supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Mize Attendance Center. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Mize Attendance Center, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Mize Attendance Center.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 14, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.255. Special license tags or plates; supporter of crappie fishing in the State of Mississippi.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of crappie fishing in the State of Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Department of Wildlife, Fisheries and Parks, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Department of Wildlife, Fisheries and Parks.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 15, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.256. Special license tags or plates; Tylertown High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Tylertown High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Tylertown High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly

basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Tylertown High School Athletic Club.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 16, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.257. Special license tags or plates; Mississippians for Better Mental Health supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Mississippians for Better Mental Health. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of The Mississippi Department of Mental Health, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Department of Mental Health Fund - 3371.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 17, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.258. Special license tags or plates; Alzheimer's Association, Mississippi Chapter supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Alzheimer's Association, Mississippi Chapter. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Alzheimer's Association, Mississippi Chapter, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly

basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Alzheimer's Association, Mississippi Chapter.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 18, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.259. Special license tags or plates; Nichols Tigers of Biloxi, Mississippi supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the historical Nichols Tigers of Biloxi, Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of AMG EDU Corporation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the public charity AMG EDU Corporation for the upkeep of the M.F. Nichols home located at 270 Main Street in Biloxi, Mississippi.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 19, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.260. Special license tags or plates; horse trailer license tag; Mississippi State Equine Association supporter.

(1) Any owner of a trailer that is designed primarily for the transport of horses and who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for such trailer, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for such trailer registered in his name identifying such person as a supporter of the Mississippi State Equine Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi State Equine Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under

subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi State Equine Association.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 20, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.261. Special license tags or plates; St. Joseph Catholic School, Madison, Mississippi, supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of St. Joseph Catholic School in Madison, Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of St. Joseph Catholic School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to St. Joseph Catholic School.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 21; Laws, 2012, ch. 534, § 48, eff from and after July 1, 2012.

Amendment Notes — The 2012 amendment substituted “St. Joseph Catholic School” for “St. Joseph High School” throughout (1) and in (4)(a); and deleted “display the words ‘St. Joseph High School Bruins’ and shall” following “license tags so issued shall” in the last sentence of (1).

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.262. Special license tags or plates; Magnolia High School Alumni Association, Inc. supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Magnolia High School Alumni Association, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Magnolia High School

Alumni Association, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Magnolia High School Alumni Association, Inc.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 22, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.263. Special license tags or plates; Tunica Academy supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Tunica Academy. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Tunica Academy, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Tunica Academy.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 23, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.264. Special license tags or plates; McNair School Reunion, Inc. supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of McNair School Reunion, Inc. The distinctive license tags so issued shall display the words "McNair School Reunion" and shall be of such color and design as the Department of Revenue,

with the advice of McNair School reunion, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to McNair School Reunion, Inc.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 24, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.265. Special license tags or plates; Vicksburg High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Vicksburg High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Vicksburg High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Vicksburg High School.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 25, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.266. Special license tags or plates; Corinth High School Alumni Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Corinth High School Alumni Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Corinth High

School Alumni Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Corinth High School Alumni Association.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 26, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.267. Special license tags or plates; Mississippi Veterinary Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Veterinary Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Veterinary Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Veterinary Association.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 27, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.268. Special license tags or plates; dyslexia awareness.

(1) Any owner of a motor vehicle who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special dyslexia awareness license tag for each motor vehicle registered in his name. The tags shall be of such color and design as the Department of Revenue, with the advice of Dynamic Dyslexia Design,

the 3-D School, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Dynamic Dyslexia Design, the 3-D School, to be utilized by the school to provide scholarship assistance for students of the school.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 28, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.269. Special license tags or plates; “DON’T TREAD ON ME.”

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name with the words “DON’T TREAD ON ME” imprinted thereon. The distinctive license tags so issued shall be of such color and design as the Department of Revenue may prescribe, shall have imprinted thereon the words “DON’T TREAD ON ME” and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle’s established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

- (a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Catch-A-Dream Foundation.
- (b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.
- (c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.
- (d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.
- (5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.
- (6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 29, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.270. Special license tags or plates; supporter of Jackson Academy, Jackson, Mississippi.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Jackson Academy, in Jackson, Mississippi. The distinctive license tags so issued shall display the words

“Jackson Academy” and shall be of such color and design as the Department of Revenue, with the advice of the Jackson Academy Athletic Booster Club, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Jackson Academy Athletic Booster Club.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 30, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.271. Special license tags or plates; Le Bonheur Children's Hospital supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of Le Bonheur Children's Hospital. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Le Bonheur Children's Hospital, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Le Bonheur Foundation.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 31, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.272. Special license tags or plates; Abbie Rogers Civitan Camp supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name

identifying such person as a supporter of the Abbie Rogers Civitan Camp. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Hattiesburg Civitans, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Abbie Rogers Civitan Camp.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 32, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.273. Special license tags or plates; Animal Rescue League of Laurel supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Animal Rescue League of Laurel. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Animal Rescue League of Laurel, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Animal Rescue League of Laurel.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 33, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.274. Special license tags or plates; Brookhaven Academy supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Brookhaven Academy. The distinctive license tags so issued shall display the word “Brookhaven Academy” and shall

be of such color and design as the Department of Revenue, with the advice of the Principal of Brookhaven Academy, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Brookhaven Academy Educational Foundation.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 34, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.275. Special license tags or plates; in honor of Ronald Reagan, fortieth President of the United States.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name in honor of Ronald Reagan, the fortieth President of the United States, and his many outstanding accomplishments. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Federation of Republican Women, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Federation of Republican Women.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 35, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.276. Special license tags or plates; Jackson Preparatory School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name

identifying such person as a supporter of Jackson Preparatory School. The distinctive license tags so issued shall display the words "Jackson Preparatory School" and shall be of such color and design as the Department of Revenue, with the advice of the Head of Jackson Preparatory School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Jackson Prep Booster Club.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two

(2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 36, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.277. Special license tags or plates; “We Love Life.”

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name, which shall be of such color and design as the Department of Revenue, with the advice of the Choose Life Advisory Committee, may prescribe. The words “We Love Life” shall be centered at the bottom of the license tag. The Department of Revenue shall prescribe such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle’s established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Forty-four Dollars (\$44.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Choose Life Advisory Committee to be used as provided for in subsection (5) of this section.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) Funds disbursed to the Choose Life Advisory Committee under this section may be used for any purpose other than for administrative expenses, legal expenses, capital expenditures, attempting to influence any legislation or any political campaign on behalf or in opposition to any candidate for public office.

(6) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the license tag.

(7) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 37, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.278. Special license tags or plates; Connected Hearts Domestic Violence Organization, Inc. supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Connected Hearts Domestic Violence Organization, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Connected Hearts Domestic Violence Organization, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Connected Hearts Domestic Violence Organization, Inc.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 38, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.279. Special license tags or plates; Mississippi Tea Party, Inc. supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Mississippi Tea Party, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Mississippi Tea Party, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Mississippi Tea Party, Inc.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 39, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.280. Special license tags or plates; Louisiana-Mississippi Hospice and Palliative Care Organization (LMHPCO) supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes, and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Louisiana-Mississippi Hospice and Palliative Care Organization (LMHPCO), a private organization with over three hundred (300) member facilities in Mississippi and Louisiana. The Legislature of the State of Louisiana will be seeking approval of a similar tag in that state. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of LMHPCO, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Louisiana-Mississippi Hospice and Palliative Care Organization (LMHPCO).

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 40, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.281. Special license tags or plates; supporter of Lanier High School, Jackson, Mississippi.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Lanier High School in Jackson, Mississippi. The distinctive license tags so issued shall display the words "Lanier High School Bulldogs" and shall be of such color and design as the Department of Revenue, with the advice of the principal of Lanier High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Depart-

ment of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Lanier High School National Alumni Association.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement

license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 41; Laws, 2012, ch. 534, § 49, eff from and after July 1, 2012.

Amendment Notes — The 2012 amendment substituted “the Lanier High School National Alumni Association” for “Lanier High School” at the end of (4)(a).

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.282. Special license tags or plates; Pi Kappa Phi Fraternity supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Pi Kappa Phi Fraternity. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Pi Kappa Phi Chief Executive Officer, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle’s established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Pi Kappa Phi Foundation.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 42, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.283. Special license tags or plates; Hattiesburg Zoological Society supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Hattiesburg Zoological Society. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Board of Directors of the Hattiesburg Zoological Society, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Hattiesburg Zoological Society.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector

receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 43, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.284. Special license tags or plates; recipient of the Silver Star.

(1) Beginning with any registration year commencing on or after July 1, 2011, any legal resident of the State of Mississippi who is a recipient of the Silver Star is privileged to obtain one (1) motor vehicle license plate or tag on an annual basis in his county of legal residence. The registration year of such motor vehicle shall commence the first day of the month in which application for registration is made, as provided in Section 27-19-31.

(2) This section pertains only to tags or plates for private passenger motor vehicles or pickup trucks.

(3) Proof of ownership of the particular motor vehicle for which a license plate or tag is requested and proof that the owner thereof is a recipient of the Silver Star must be shown at the time of application for such plate or tag. A certificate from the State Veterans Affairs Board stating that the individual is a recipient of the Silver Star shall be sufficient proof.

(4) Vehicles owned by a recipient of the Silver Star, or the unremarried surviving spouse of any such person, for which a distinctive license tag or plate is issued under this section are exempt from all motor vehicle registration fees and privilege taxes.

(5) The Department of Revenue is directed to furnish to the tax collector of each county a sufficient number of distinctive motor vehicle license plates or tags which shall be of such color and design as the Department of Revenue shall prescribe subject to the approval of the Mississippi License Tag Commission and in accordance with the provisions of Section 27-19-41. However, such distinctive plates or tags shall bear and include the words "Silver Star."

(6) A license plate or tag issued under this section shall not be transferable to any other person; however, the surviving spouse of a deceased person who was issued a license plate or tag under this section shall be entitled to apply for or retain a license plate or tag issued under this section and may continue annually to renew registration for one (1) motor vehicle license plate or tag under this section for as long as the spouse remains unremarried. At the time of application or renewal registration, a surviving spouse who desires to retain the distinctive plate or tag issued under this section shall file with the county tax collector a sworn statement that the spouse is unremarried.

(7) Any person evading or violating any of the provisions of this section, or attempting to secure benefits under this section to which he is not entitled,

shall be guilty of a misdemeanor and, upon conviction, shall be fined not less than One Thousand Dollars (\$1,000.00) or by imprisonment in the county jail for not less than six (6) months, or both.

SOURCES: Laws, 2011, ch. 523, § 53, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.285. Special license tags or plates; congenital heart defect awareness.

(1) Any owner of a motor vehicle who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special congenital heart defect awareness license tag for each motor vehicle registered in his name. The tags shall be of such color and design as the Department of Revenue, with the advice of Mississippi Chapter of Mended Little Hearts, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Chapter of Mended Little Hearts.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 61, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

§ 27-19-56.286. Special license tags or plates; Mississippi Law Enforcement Officers' Training Academy supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Law Enforcement Officers' Training Academy. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Commissioner of Public Safety, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Law Enforcement Officers' Training Academy Alumni Association.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replace-

ment distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 1, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.287. Special license tags or plates; East Central High School, Jackson County, Mississippi, supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of East Central High School in Jackson County, Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of East Central High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to East Central High School.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 2, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.288. Special license tags or plates; Resurrection Catholic School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Resurrection Catholic School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Resurrection Catholic School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Resurrection Alumni Development Foundation.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector

receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 3, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.289. Special license tags or plates; Mississippi School for Mathematics and Science supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi School for Mathematics and Science. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Executive Director of the Mississippi School for Mathematics and Science, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi School for Mathematics and Science.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 4, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

Mississippi School for Mathematics and Science, see § 37-139-1 et seq.

State Highway Fund, see § 65-11-35.

§ 27-19-56.290. Special license tags or plates; Saint Andrews Episcopal School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Saint Andrews Episcopal School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the head of school of Saint Andrews

Episcopal School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Saint Andrews Episcopal School.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 5, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.291. Special license tags or plates; Mississippi Trucking Association Foundation, Inc. supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Trucking Association Foundation, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Trucking Association Foundation, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Trucking Association Foundation, Inc.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 6, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.292. Special license tags or plates; Mississippi Law Enforcement Officers' Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Law Enforcement Officers' Association. The distinctive license tags so issued shall be of such color

and design as the Department of Revenue, with the advice of the Mississippi Law Enforcement Officers' Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Law Enforcement Officers' Association.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 7, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.293. Special license tags or plates; Catch-A-Dream Foundation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Catch-A-Dream Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the Catch-A-Dream Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Catch-A-Dream Foundation.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 8, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.294. Special license tags or plates; New Albany High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of New Albany High School. The distinctive license tags so issued shall be of such color and design as the

Department of Revenue, with the advice of the principal of New Albany High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to New Albany High School to support the school's athletic program.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 9, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.295. Special license tags or plates; Oxford High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Oxford High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Oxford High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Oxford Endowment for Public Education.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 10, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.296. Special license tags or plates; Lafayette High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Lafayette High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Lafayette High School, may

prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Lafayette Endowment for Education.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 11, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.297. Special license tags or plates; Germantown High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Germantown High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Germantown High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Germantown High School.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 12, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.298. Special license tags or plates; Columbus Air Force Base supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Columbus Air Force Base. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Commander of Columbus Air

Force Base, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Wounded Warrior Project.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 13, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.299. Special license tags or plates; Jimmie Rodgers Memorial Museum supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Jimmie Rodgers Memorial Museum. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Jimmie Rodgers Foundation, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Jimmie Rodgers Foundation, Inc.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 14, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.300. Special license tags or plates; Mississippi Emergency Services Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Mississippi Emergency Services Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Mississippi Emer-

gency Services Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Mississippi Emergency Services Association.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 15, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.301. Special license tags or plates; Mississippi Damage Prevention Council supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Damage Prevention Council. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Damage Prevention Council, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Damage Prevention Council.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 16, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.302. Special license tags or plates; Mississippi Swimming Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Swimming Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Swimming

Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Swimming Association.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2..

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 17, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.303. Special license tags or plates; supporter of Northwest Rankin High School athletics.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Northwest Rankin High School athletics. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Northwest Rankin High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Northwest Rankin Cougar Club.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 18, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.304. Special license tags or plates; Southern Pines Animal Shelter supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Southern Pines Animal Shelter. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Board of Directors of the

Southern Pines Animal Shelter, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Southern Pines Animal Shelter.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 19, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.305. Special license tags or plates; Big Brothers Big Sisters of Mississippi, Inc. supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Big Brothers Big Sisters of Mississippi, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Big Brothers Big Sisters of Mississippi, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty-two Dollars (\$32.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-six Dollars (\$26.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Big Brothers Big Sisters of Mississippi, Inc.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 20, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.306. Special license tags or plates; Kossuth High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Kossuth High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Kossuth High School, may

prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Kossuth High School.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 21, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.307. Special license tags or plates; Phi Kappa Tau Fraternity supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Phi Kappa Tau Fraternity. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Phi Kappa Tau National Council, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars (\$50.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Forty-four Dollars (\$44.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Phi Kappa Tau Foundation.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 22, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.308. Special license tags or plates; Corinth High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Corinth High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Corinth High School, may

prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Corinth High School.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 23, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.309. Special license tags or plates; Mississippi Golf Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Golf Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Golf Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Golf Association.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 24, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.310. Special license tags or plates; Alcorn Central High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Alcorn Central High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Alcorn Central

High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Alcorn Central High School.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 25, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.311. Special license tags or plates; Biggersville High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Biggersville High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Biggersville High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Biggersville High School.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 26, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.312. Special license tags or plates; Sisters With A Throttle Motorcycle Club supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Sisters With A Throttle Motorcycle Club. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Sisters With A

Throttle Motorcycle Club, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Sisters With A Throttle Motorcycle Club.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 27, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.313. Special license tags or plates; Pearl River Valley Water Supply District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Pearl River Valley Water Supply District, also known as "The Rez." The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Executive Committee acting for the Board of Directors of the Pearl River Valley Water Supply District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Pearl River Valley Water Supply District for deposit into the district's operation and maintenance fund.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 28, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.314. Special license tags or plates; MIND Center at the University of Mississippi Medical Center supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the MIND Center at the University

of Mississippi Medical Center. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the MIND Center at the University of Mississippi Medical Center, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to a special fund hereby created in the State Treasury to the credit of the MIND Center at the University of Mississippi Medical Center. The fund shall be available for expenditure at the discretion of the University of Mississippi Medical Center for the benefit of the MIND Center.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 29, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.315. Special license tags or plates; Juvenile Diabetes Research Foundation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Juvenile Diabetes Research Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Chapter of the Juvenile Diabetes Research Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made

for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Chapter of the Juvenile Diabetes Research Foundation.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 30, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.316. Special license tags or plates; Homes of Hope for Children, Inc. supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and

registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Homes of Hope for Children, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Homes of Hope for Children, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Homes of Hope for Children, Inc.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 31, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.317. Special license tags or plates; Mississippi Bow Hunters Association, Inc. supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Bow Hunters Association, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Bow Hunters Association, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the

time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Bow Hunters Association, Inc.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 32, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.318. Special license tags or plates; United States Marine Corps.

(1) In recognition of the patriotic services rendered the United States, Mississippi and the citizens thereof, any resident of the state who is on active duty with the United States Marine Corps, upon payment of the road and

bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive motor vehicle license plate or tag identifying him as an active duty member of the United States Marine Corps. The distinctive license tags so issued shall be of such color and design as the Department of Revenue may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for the distinctive license tag shall present proof of their active duty membership in the United States Marine Corps to the county tax collector. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Navy-Marine Corps Relief Society.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 33, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.319. Special license tags or plates; Shriners International.

(1) Any owner of a motor vehicle who is a resident of this state and is a member of the Wahabi Shrine Temple in Mississippi, Joppa Shrine Temple in Mississippi or Hamasa Shrine Temple in Mississippi, his wife, widow, mother, daughter or sister, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be entitled to a special license tag which displays the Shriners International emblem. The distinctive license tag so issued shall be of such color and design as the Department of Revenue, with the advice of the Wahabi Shrine Temple in Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official documentation as prescribed by the Department of Revenue evidencing eligibility for the distinctive license tag authorized by this section. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Wahabi Shrine Temple in Mississippi. The Wahabi Shrine Temple in Mississippi shall distribute the fees so received to the Joppa Shrine Temple in Mississippi, Hamasa Shrine Temple in Mississippi and Wahabi Shrine Temple in Mississippi, with the fees to be distributed to each of those temples on the basis of the fees generated by the purchase of the distinctive license tags within the counties covered by the particular temple boundary. The Department of Revenue shall furnish to the Wahabi Shrine Temple in Mississippi such information as is necessary for the temple to distribute the fees in the manner herein provided. The Wahabi Shrine Temple in Mississippi is authorized to deduct an administrative fee from the fees distributed to the temples in such amount as is approved by the individual temples receiving the fees to be distributed.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 34, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.320. Special license tags or plates; in honor of the Tuskegee Airmen.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name honoring the Tuskegee Airmen. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Trail of Honor, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Trail of Honor, a nonprofit organization that is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 35, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.321. Special license tags or plates; cystic fibrosis awareness.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special cystic fibrosis awareness license tag for

each motor vehicle registered in his name. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Cystic Fibrosis Foundation-Mississippi Chapter, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Cystic Fibrosis Foundation-Mississippi Chapter.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 36, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-63. Payment of tax; penalties, etc.

(1) Except as otherwise provided in this section, the privilege license tax levied by the provisions of this article shall be paid annually during the anniversary month of the acquisition of the vehicle. The privilege license tax levied shall be based on a period of twelve (12) months, even though the actual time from the acquisition of the vehicle to the end of the anniversary month of the next succeeding year may be more than twelve (12) months. Any person subject to the provisions of this article shall have an additional fifteen (15) days from the end of the anniversary month in which to purchase the tag and/or decals and to pay the privilege license tax without being in violation of this section. Any person owning a vehicle subject to taxation under the provisions of this article who fails or refuses to pay such tax and obtain the privilege license required within the prescribed period of time shall be guilty of violating the provisions of this article, and shall be liable for the amount of such tax plus a penalty as provided for in this section. If the person owning a vehicle subject to taxation under the provisions of this article does not operate such vehicle on the highways of this state from the date of acquisition or, if previously registered, from the end of the anniversary month of his tag and decals to the date on which he makes application for the privilege license, he shall pay such license tax for a period of twelve (12) months beginning with the first day of the month in which he applies for such privilege license. The owner shall submit an affidavit with his application attesting to the fact that his vehicle was not operated on the highways of this state from the date of acquisition or, if previously registered, from the end of the anniversary month of his tag and decals to the date on which he makes application for the privilege license.

(2) Except as may be otherwise provided in subsection (3) of this section, the privilege license tax levied by the provision of this article on operators of motor vehicles in excess of ten thousand (10,000) pounds, gross vehicle weight, apportioned vehicles, rental and commercial trailers and buses shall be due annually during the anniversary month which shall be established by the Commissioner of Revenue; however, there shall be an additional fifteen (15)

days from the end of the anniversary month in which to file an application with the department and pay the privilege license tax. The annual license tag and/or decals issued by the department for the license tax year shall be valid for a period of time to be determined by the chairman but not to exceed fifteen (15) months following the anniversary month; provided, however, this does not extend the time for filing the application with the department and the payment of the license tax. Any person who fails or refuses to pay such tax and obtain the privilege license required when due shall be guilty of violating the provision of this article and shall be liable for the entire amount of such tax from the date the liability was incurred, plus penalty as provided for in this section.

(3) The privilege license tax levied by the provisions of this article on operators of a motor vehicle that is in a corporate fleet or an individual fleet registered under Section 27-19-66 or a trailer in a fleet registered under Section 27-19-66.1 shall be due annually during the anniversary month which shall be established by the Commissioner of Revenue for corporate fleets and trailer fleets, and by the county tax collectors for individual fleets; however, there shall be an additional fifteen (15) days from the end of the anniversary month in which to file an application with the department or the county tax collector, as the case may be, and to purchase the tag or renew the registration of such motor vehicle and pay the privilege license tax. The department or the county tax collector, as the case may be, shall issue a tag or renew the annual registration of such motor vehicle for the license tax year only after all ad valorem taxes and privilege taxes due on such motor vehicle have been paid. Any person who fails or refuses to pay the privilege tax and obtain the privilege license required when due shall be guilty of violating the provisions of this article and shall be liable for the entire amount of such tax from the date the liability was incurred, plus penalty as provided for in this section.

(4) Penalties shall be assessed on the privilege license tax at the rate of five percent (5%) for the first fifteen (15) days of delinquency, or part thereof, and five percent (5%) for each additional thirty-day period of delinquency, or part thereof, not to exceed a maximum penalty of twenty-five percent (25%); however, a penalty of Two Hundred Fifty Dollars (\$250.00), in addition to the maximum penalty for delinquency, shall be assessed against any person who is liable for the motor vehicle privilege license tax but who (a) displays an out-of-state license tag on the motor vehicle; or (b) displays a license tag or privilege license decal on the motor vehicle which was issued for another vehicle. The department, for good reason shown, may waive all or any part of the penalties imposed. No private passenger vehicle registered under this chapter shall have displayed on the front of such vehicle, or elsewhere, the official license tag of another state, whether or not such license tag has expired. Law enforcement officers of this state may remove from private passenger vehicles any out-of-state license tags so displayed.

(5) The requirement that the privilege tax be paid during the anniversary month of each year shall not apply in the following cases:

(a) When a motor vehicle is acquired, the owner or operator of the vehicle purchased shall have seven (7) full working days, exclusive of the

date of delivery, after the vehicle has been delivered to him, within which to make the application for the required privilege license, otherwise such person shall be liable for penalty as provided for in this section. Provided, however, that when any person shall acquire a vehicle as herein provided, and it shall be necessary that such vehicle be remodeled, changed or altered by such person before same is suitable for the purposes for which it was acquired, then such person shall have seven (7) full working days, exclusive of the day of the completion of such remodeling, change or alteration, after the completion thereof within which to make application for the required privilege license; provided, that if such person fails to make application within such period, such person shall be liable for penalty as provided for in this section.

“Delivery” as used herein shall be construed to mean receipt of such vehicle by the purchaser thereof at his residence or place of business, and, in the event the vehicle is purchased at any place other than in the county of residence or place of business of such person, he shall be entitled to forty-eight (48) hours within which to transport such vehicle to the county of his residence or place of business. At all times during such transportation, the owner or operator of such vehicle shall have in his possession a true bill of sale, giving the description of the vehicle, the name and address of the dealer from whom purchased, the name and address of the owner or operator, and the date on which the vehicle was acquired. For failure to have such bill of sale in his possession during the entire time during which the vehicle is being transported, the owner or operator shall be liable for the annual privilege tax plus penalty as provided for in this section.

(b) Where a person has paid the current privilege license tax required by the laws of another state and applies for a privilege license in this state within thirty (30) days, no penalty shall be assessed; however, any person who fails to comply herewith shall be liable for the full annual tax, plus penalty as provided for in this section.

(6) Any nonresident of the State of Mississippi who has paid the current privilege license required by the laws of another state upon a private carrier of passengers, and thereafter becomes a resident of the State of Mississippi, or brings such vehicle into the State of Mississippi for use in connection with his business in this state, or who is gainfully employed in this state shall be entitled to operate such vehicle without obtaining a privilege license in this state for a period of not more than thirty (30) days.

“Resident” for the purpose of registration and operation of motor vehicles shall include, but not be limited to, the following:

(a) Any person, except a tourist or out-of-town student, who owns, leases or rents a place within the state and occupies same as a place of residence.

(b) Any person who engages in a trade, profession or occupation in this state or who accepts employment in other than seasonal agricultural work.

SOURCES: Codes, 1942, § 9352-20; Laws, 1938, ch. 148; Laws, 1940, ch. 166; Laws, 1942, ch. 131; Laws, 1946, ch. 266, § 20; Laws, 1954, ch. 334; Laws, 1976, ch. 361, § 13; Laws, 1977, ch. 484, § 5; Laws, 1981, ch. 524, § 5; Laws, 1982, ch. 427, § 10; Laws, 1984, ch. 508, § 7; Laws, 1989, ch. 500, § 1; Laws, 1992, ch. 497, § 11; Laws, 1995, ch. 413, § 5; Laws, 1996, ch. 410, § 5; Laws, 1997, ch. 377, § 13; Laws, 2001, ch. 596, § 36; Laws, 2005, 5th Ex Sess, ch. 21, § 1; Laws, 2011, ch. 395, § 5, eff from and after July 1, 2011.

Amendment Notes — The 2011 amendment inserted “or a trailer in a fleet registered under Section 27-19-66.1” in the and “and trailer fleets” first sentence of (3); substituted “Commissioner of Revenue” for “Chairman of the State Tax Commission” and “department” for “commission” throughout and made minor stylistic changes.

§ 27-19-66. Registration of corporate fleet on annual basis.

SOURCES: Laws, 1995, ch. 413, § 1; Laws, 1996, ch. 410, § 1, eff from and after July 1, 1996.

Editor’s Note — The section heading is set out above to reflect an amendment made to the heading to distinguish the registration provisions relating to corporate fleets, found in this section, from the registration provisions relating to trailer fleets, found in Section 27-19-66.1 as enacted by Section 1 of Chapter 395, Laws of 2011. The text of this section has not been amended and is not set out above.

§ 27-19-66.1. Registration of trailer fleet; application; fee; addition or removal of trailer.

(1) A corporation or other legal entity that owns a trailer fleet may register such trailers for a period of five (5) years or any number of years designated by the commissioner. The registration of all trailers so registered shall expire in the anniversary month established by the commissioner for trailer fleets as provided for in Section 27-19-63.

(2) A corporation or other legal entity desiring to register a trailer fleet shall apply for such registration with the department. The application shall contain information necessary for the department to determine whether the group of trailers for which registration is sought is eligible for registration as such and shall provide a list of all trailers to be included in the trailer fleet. Upon making an application to the department under this section, the applicant shall pay to the department a filing fee of One Hundred Dollars (\$100.00).

(3) Every applicant for registration of a trailer fleet under this section shall submit proof of payment of ad valorem taxes and such other information as the commissioner may require. Upon approval of the application for trailer fleet registration and payment of all privilege and ad valorem taxes and fees on all trailers in the fleet, the department shall issue a trailer fleet license tag for each trailer in the fleet.

(4) A trailer added to a trailer fleet must be registered under the provisions of this section. To remove a trailer from a trailer fleet, the trailer fleet license plate must be surrendered to the department. If the license tag is lost or stolen, the person registering the trailer fleet shall submit a sworn

statement giving the circumstances for the inability to surrender the license tag.

(5) The department shall issue a registration certificate for each trailer registered under this section to the owners of the trailers. The registration certificate shall be kept in a place prescribed by the department.

(6) The Department of Revenue, with the approval of the License Tag Commission, shall specify the size and design of the tags issued under this section.

SOURCES: Laws, 2011, ch. 395, § 1, eff from and after July 1, 2011.

Editor's Note — Laws of 2011, ch. 395, § 6, provides:

“SECTION 6. Section 1 of this act shall be codified in Chapter 19, Title 27, Mississippi Code of 1972.”

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- Laurel high school supporter, §27-19-56.216.
- Le Bonheur Children's Hospital supporter, §27-19-56.271.
- Leukemia & Lymphoma Society, §27-19-56.248.
- Louisiana-Mississippi Hospice and Palliative Care Organization (LMHPCO) supporter, §27-19-56.280.
- Magnolia High School Alumni Association, Inc. supporter, §27-19-56.262.
- Magnolia, honoring historic city of, §27-19-56.122.
- Martial arts supporter, §27-19-56.123.
- McNair School Reunion, Inc. supporter, §27-19-56.264.
- Mississippians for better mental health supporter, §27-19-56.257.
- Mississippians who are veterans of United States Armed Forces, §27-19-56.125.
- Mississippi association of realtors, §27-19-56.72.
- Mississippi children's museum supporters, §27-19-56.121.

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 —Cont'd

- Mississippi Corvette Club, Inc. supporter, §27-19-56.243.
- Mississippi equine association supporter
 - Horse trailer license, §27-19-56.260.
- Mississippi families for kids supporters, §27-19-56.107.
- Mississippi forestry association supporters, §27-19-56.73.
- Mississippi hurricane recovery fund supporter, §27-19-56.129.
- Mississippi junior golf foundation supporter, §27-19-56.77.
- Mississippi music educators association supporter, §27-19-56.242.
- Mississippi nurses foundation supporter, §27-19-56.76.
- Mississippi seafood industry supporter, §27-19-56.27.
- Mississippi SIDS alliance supporter, §27-19-56.141.
- Mississippi Tea Party, Inc. supporter, §27-19-56.279.
- Mississippi veterinary association supporter, §27-19-56.267.
- Mississippi wildlife federal supporters, §27-19-56.196.
- Mississippi wing of the civil air patrol supporter, §27-19-56.127.
- Mississippi youth soccer association supporters, §27-19-56.112.
- Mize Attendance Center supporter, §27-19-56.254.
- National rifle association of America supporter, §27-19-56.90.
- National wild turkey federation supporter, §27-19-56.102.
- New Orleans Saints 2009 season world football champions, §27-19-56.240.
- Nichols tigers of Biloxi, Mississippi supporter, §27-19-56.259.
- Nonprofit organization supporter, §27-19-56.154.
- Pascagoula high school supporter, §27-19-56.246.
- Pharmacists
 - Supporters of profession, §27-19-56.113.
- Pi Kappa Phi fraternity supporter, §27-19-56.282.
- Police athletic league of Gulfport, §27-19-56.117.

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- Presbyterian Christian school supporter, §27-19-56.250.
- Professional hair designers incorporated member, §27-19-56.96.
- Public school district supporter, §27-19-56.154.
- Raleigh high school supporter, §27-19-56.253.
- Rebuild the Coast.org supporter, §27-19-56.137.
- Requirements for issuance, §27-19-44.
- Ronald Reagan, fortieth President of the United States, §27-19-56.275.
- Rotary international supporters, §27-19-56.108.
- SafeCity initiative supporters, §27-19-56.114.
- St. Joseph high school, Madison, Mississippi supporter, §27-19-56.261.
- St. Jude's children's research hospital supporter, §27-19-56.87.
- Silver Star recipients, §27-19-56.284.
- Simpson academy supporter, §27-19-56.247.
- Special Olympics supporter, §27-19-56.241.
- Support Our Troops, Inc., supporters, §27-19-56.119.
- Taylorsville high school supporter, §27-19-56.252.

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- Teachers
 - Supporters of, §27-19-56.109.
 - Thank a teacher today, §27-19-56.156.
- Tunica Academy supporters, §27-19-56.263.
- Tylertown high school, §27-19-56.256.
- Veterans of the United States armed forces supporter, §27-19-56.140.
- Vicksburg high school supporter, §27-19-56.265.
- We love life, §27-19-56.277.

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MOTOR VEHICLE PRIVILEGE TAXES

Definitions, §27-19-3.

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MOTOR VEHICLE REGISTRATION

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